REPORTS

ON THE

ADMINISTRATION

OF THE

EXCISE DEPARTMENT

(ABKARI AND OPIUM)

IN THE

BOMBAY PRESIDENCY, SIND, AND ADEN

FOR THE

FINANCIAL YEAR 1909-1910.

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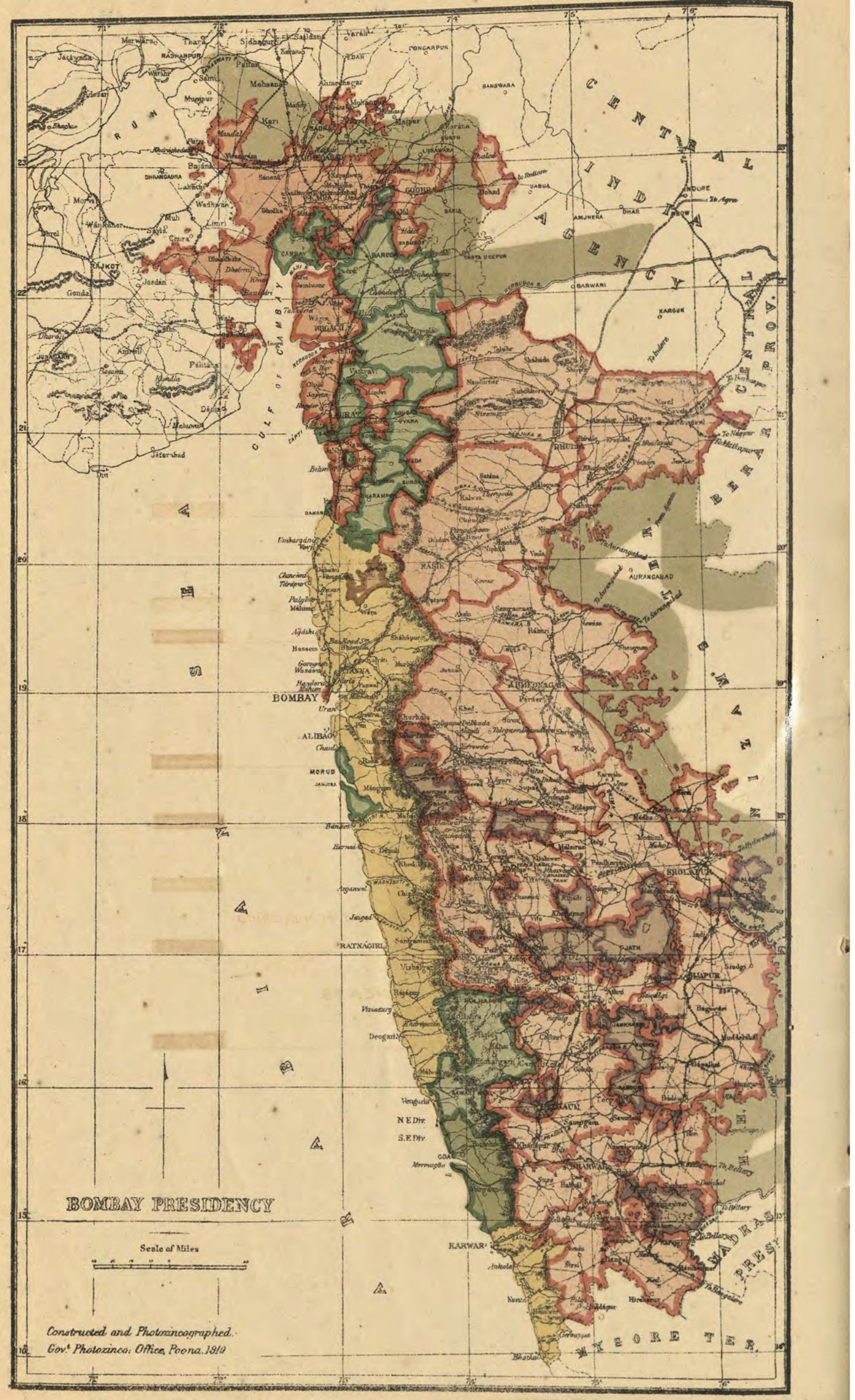
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RATNAGIRI
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S.E.Div.

REFERENCES.

BRITISH DISTRICTS.

1 Under the Public or Private Distilleries Still head duty and License fee system.

2 Under the Public or Private Distilleries Still head duty and minimum guaranteed Revenue system.

3 Contract Distillery and separate shop system.

NATIVE STATES.

4 Abkari Revenue leased to the British Government and worked under system Nº2 above.

5 Abkari Revenue leased to the British Government and worked under system Nº3 above.

6 Under Treaty engagements working their Abkari under British system

7 Maintaining a shopless belt along their frontier, marching with tracts coming under heads 2 and 3

FOREIGN SETTLEMENTS.

8 Portuguese Indian Settlements.

No. 5791 OF 1910.

From

W. W. DREW, ESQUIRE, B.A., I. C. S.,
Commissioner of Customs, Salt, Opium and A'bkári;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

Poona, 1st October 1910.

Sir,

I have the honour to submit my report on the administration of the Excise Department of the Bombay Presidency, exclusive of Sind and Aden, for the financial year 1909-10. The report deals with A'bkári and with Opium so far as the latter is an item of Excise Revenue in the Presidency proper, the Imperial Opium Revenue being dealt with separately. INTRODUCTION.

2. Mr. A. C. Logan, I. C. S., was in charge of the Department from the 1st to the 12th April 1909 and I held it for the rest of the year. Personnel of the Department.

CHAPTER I.—SOURCES OF REVENUE.

3. The principal sources of the A'bkári and Opium Revenue in this Presidency are taxation upon— Sources of Revenue.

(*a*) the manufacture and sale of country spirit and malt liquor,

(*b*) the tapping of palm trees and sale of toddy,

(*c*) the sale of liquor imported from foreign countries,

(*d*) the manufacture and sale of hemp drugs,

(*e*) the sale of opium and its preparations for home consumption.

In this report and its appended tables malt liquor and spirits of certain descriptions made in India but excised at the rates leviable under the Indian Tariff Act are dealt with as if they were imported.

CHAPTER II.—SYSTEMS OF ADMINISTRATION.

4. The monopoly system for retail sale was confined to the following tracts:— Systems of Administration.

For country liquor, to the districts of Thána which was divided into three farms, Kolába which was divided into two, Ratnágiri and Kánara (Coast tálukas only), the Akrani tract in West Khándesh, the Sankheda Mevás under the Rewa Kántha Political Agency and the Sachin State.

For toddy, to Násik, the above-ghát tálukas of Kánara, Mulshi Petha of Poona, Bhusával and Erandol Tálukas of East Khándesh and the Navápur Petha of West Khándesh, in which last the sale was licensed for the first time during the year.

For Opium, to the five districts of Gujarát, and the Deccan districts of Poona, Sholápur, Násik and Ahmednagar.

The farms were given by selection as before, and were continued to the same licensees as in the previous year except the toddy farms of the above-ghát tálukas of Kánara and the Akrani country liquor farm which were auctioned.

5. The following are the most material changes made during the year in the system and arrangements in force:— Changes in the year.

(1) Except for foreign liquor the separate shop retail licenses had been previously disposed of by auction, but as it had long been thought

that this had led to such extravagant bids being offered that honest profit with the maximum selling price was impossible, attempts were made this year to fix the fees at such amounts as would yield the fullest legitimate revenue to Government and yet would allow a reasonable profit to the licensees. Estimates were therefore made of the expenses of shops according to the volume of their sales, and the maximum fees which the shop-keepers could afford to pay were thus ascertained. In the districts of Ahmedabad, Násik and Dhárwár the licenses for country liquor shops were given by lot among approved applicants at these fees. In the other districts auctions were held, but if the bidding rose to 25 per cent. above the fees so fixed, the auction was stopped and the license granted to one of the bidders selected by the Collector.

(2) New arrangements were made with the view of giving toddy, especially in its unfermented state, greater advantages than before in comparison with spirits. Tree foot-booths were no longer to be auctioned but to be given freely on a fee of Rs. 10 or 20 with a limit of 50 trees for their supply, bethak or tapping fee, which in some districts was an additional impost to the tree tax, was abolished, and provisions for keeping the toddy fresh and destroying stale toddy were inserted in the licenses. The selling price was also reduced in some districts.

(3) In the mofussil the form of license for the sale of foreign liquors at shops was changed, so as to prohibit consumption on the premises and a minimum fee of Rs. 100 imposed.

(4) The minimum strength for the sale of foreign spirits in Bombay City was reduced from 15° U. P. to 35° U. P. in the case of gin and to 25° U. P. in the case of other potable spirits.

(5) A half dram measure was included among those which the licensees are required to keep at their shops, and by which alone they are allowed to sell liquor. Previously a dram was the smallest legal measure.

All the above changes were introduced with the object of discouraging excessive drinking or to protect the public against malpractices on the part of licensees who though not monopolists over a large area still were the only persons from whom the residents of any locality could get their liquor without going much further than they would like.

(6) The duty on malt liquor manufactured at Dápuri (Poona), the only brewery in the Presidency, was raised from 2 to 3 annas per gallon from 25th February 1910 in accordance with the increased import duties imposed from that date.

(7) The still-head duty on mhowra spirit was also raised in several places which are referred to in detail in Chapter III by amounts not exceeding 4 annas on 25° and 2 annas on 60° U. P., and on toddy spirit in Bombay and the Konkan.

(8) The A'bkári revenue of the Sachin State was leased to the British Government for the period of six years from the 1st April 1909 to the 31st March 1915 on payment of a yearly compensation of Rs. 22,635 and the existing A'bkári leases of the several Chiefs and Tálukdárs of the Rewa Kántha Agency were renewed for a further period of 6 years and 7 months ending 31st July 1914 on a revised compensation.

(9) A member of the Home Excise Department was appointed as Distillery Expert and was employed in visiting the distilleries and some of the bonded warehouses with a view of suggesting improvements in the system and procedure in force.

6. The map appended shows the distribution of the various systems of administration of country spirit both in British Districts and in Native States of which the A'bkári revenues have been leased to Government or are managed under agreements or arrangements made with the Chiefs.

7. As intimated in my letter No. 5087, dated the 5th September 1910, the short notes showing the corrections and alterations to be made in the chapters of the Government of India memoranda on "Intoxicating liquors," "Hemp

Drugs" and "Opium" relating to this Presidency which used to accompany the Report as Appendices A, B and C have been discontinued and new appendices have been substituted to show, A the country liquor supply prices, B the details as to the number of country liquor shops closed during the year and C the rate of consumption of country spirit per head of population.

CHAPTER III.—Country Spirit.

Use of different descriptions how distributed.

8. From the above category spirits excised at tariff rates are excluded. Most of the country spirit consumed in the Presidency is made from the dried flowers of the mhowra tree (Bassia Latifolia), which is common in some districts and Native States in Gujarát, in the western portions of Khándesh and Násik, in the inland tálukas of Thána and in two tálukas of the Kolába District. Large quantities of mhowra flowers are also imported from the Central Provinces.

In Bombay City and in the tálukas of Sálsette and Bassein of Thána both mhowra spirit and toddy spirit are sold, while throughout the Ratnágiri District and in the coast tálukas of Kánara the farmer is required to keep toddy spirit for sale at all his shops and mhowra also at such shops as the Collector may direct.

9. The only strengths at which country spirit may be sold in this Presidency are 25° U. P. everywhere and 40° U. P. in Kánara and Dhárwár, 45° U. P. in Deesa and 60° U. P. in the other districts. Spirit of 60° U. P. is, however, never sold in the districts of Belgaum, Bijápur, Sholápur, Sátára, Poona and Ahmednagar as there is no demand for it and for the same reason spirit of 40° U. P. has ceased to sell for the past few years in Dhárwár and above-ghát Kánara. In Ahmedabad, Kaira and Broach the sales of 60° U. P. are quite insignificant and in Násik too they are annually declining and there seems to be little doubt that the taste for the stronger drink is growing.

Changes in duty rates.

10. The rates of still-head duy in force in the various areas are shown in Imperial Form No. 4. In pursuance of the general policy of raising the duty where the consumption is highest or on the increase the still-head duty on mhowra spirit was raised by 4 annas and 2 annas a gallon of 25° and 60° U. P. respectively in the following areas:—(1) Ahmedabad City, Cantonment and 10 miles round, (2) Pándu Mevás, (3) Dohad and Jhálod Tálukas of Panch Maháls and Sankheda Mevás, (4) Broach City and 10 miles round, (5) Surat District including the Dángs but excluding Párdi Táluka and the eastern portions of Bárdoli, Chikhli, Bulsár and Mándvi Tálukas, (6) Thána except the five inland tálukas and the Jawhár State, (7) Bombay City, (8) Poona City, Cantonment and 10 miles round, (9) Dhulia Town, Navápur Petha, Sháháda, Taloda, Pimpalner and Nandurbár Tálukas and the low-lying portions of the Mevási States of West Khándesh and (10) Jalgaon and Bhusával Towns of East Khándesh, and by 2 annas per gallon of 25° U. P. in the Belgaum, Sátára, Ahmednagar and Poona Districts; and on toddy spirits in Bombay City, the Sálsette Táluka and Bassein Town of Thána District by 2 annas 6 pies per gallon of 25° U. P. and 1 anna 3 pies per gallon of 60° U. P. In pursuance of the policy of taxing toddy spirit equally with mhowra the still-head duty on the former was raised in Ratnágiri and Coast Kánara by 4 annas per gallon of 25° U. P., 3 annas 3 pies per gallon of 40° U. P. and 2 annas per gallon of 60° U. P.

Receipts from still-head duty.

11. The total receipts from still-head duty in the Presidency proper (Imperial Form No. 1, column 7) amounted to Rs. 1,01,41,483 as compared with Rs. 91,84,382 in the previous year, an increase of Rs. 9,57,101. The most noticeable increases occur in Bombay City (Rs. 2,03,529), Thána (Rs. 1,27,733), East Khándesh (Rs. 1,05,133), West Khándesh (Rs. 93,666), Násik (Rs. 67,209), Kolába (Rs. 63,719), Poona (Rs. 59,186), Sátára (Rs. 45,709), Sholápur (Rs. 44,868), Bijápur (Rs. 41,422), Ratnágiri (Rs. 35,433), Dhárwár (Rs. 23,304), Ahmednagar (Rs. 19,521) and Belgaum (Rs. 16,127). Above-ghát Kánara alone shows a decrease of Rs. 6,103. The causes of the increase and decrease are explained in paragraph 22.

Working of the District Monopoly System.

12. The Thána and Kolába farms were renewed to the same men as held them previously without any competition or change of conditions except that the minimum guarantees were in all cases raised by sums ranging from Rs. 10,000 to Rs. 50,000. The farms of both these districts are reported to have worked satisfactorily and the farmers to have always been willing and ready to comply with every reasonable suggestion. The Ratnágiri, Kánara (Coast) and Sankheda Mevás farms were in the second year of a three years' contract. In Kánara (Coast) except for the failure to keep a sufficient detective establishment for the inspection of shops Mr. Balsarwala's management of the farm was satisfactory. This failure has since been brought to the notice of the farmer. In Ratnágiri the farmer was not careful to keep up a continuous supply of toddy spirit, but practically sent supplies of toddy or mhowra spirit as suited him. The working of the Sankheda Mevás farm has as usual been satisfactory. The Sachin State was farmed out for the year to Messrs. Dubash, the distillery contractors for the Surat District, on a minimum guarantee of Rs. 20,000. In none of the guarantees fixed had any deficiencies to be made good by the farmers. The payments of still-head duty exceeded the guarantees by amounts ranging from Rs. 11,493 in the Kánara (Coast tálukas) to Rs. 1,37,304 in the Sálsette, Bassein and Máhim Tálukas of Thána. There was no change in the sources of supply to these farms.

Working of the Contract Supply System.

13. The single shop system is now in force in all other districts. The contracts for the supply of liquor to the retail sellers were granted for a period of three years ending March 1912. The names of the approved contractors, the places of manufacture and the supply rates are shown in Appendix A. In all these districts each shop was sold or let singly except in the Mándvi Táluka and the Dángs of the Surat District, the Navápur Petha of West Khándesh and the Báglán, Kalvan and Peint Tálukas of Násik where all the shops were sold in a group, and in the Málegaon Táluka of Násik where 5 shops and in the Nandurbár Táluka of West Khándesh where 3 shops were sold collectively. The shops in Mándvi, the Dángs and Navápur and the three shops in Nandurbár were given to Messrs. Dubash, the distillery contractors for Surat and Khándesh Districts, for the reason that for Mándvi and the Dángs one reliable contractor was necessary on account of facilities for illicit distillation which exist there, while those at Navápur and Nandurbár were also given to them, so that they might have facilities for the collection of mhowra flowers which abound there. In the case of the shops in Báglán, Kalvan, Peint and Málegaon Tálukas disposal had to be made by groups as there were no applicants for individual shops.

License fees for sale of country spirit in contract supply districts.

14. The revenue from license fees in the contract supply and separate shop districts during the year under report amounted to Rs. 9,75,006 (column 9 of the Imperial Form No. 1) against Rs. 12,94,875 in the previous year, a decrease of Rs. 3,19,869. These are, however, actual realizations including arrears and not the amounts for which shops were sold which compared with the previous year were as under :—

Year.	Ahmedabad.	Kaira.	Panch Mahals.	Broach.	Surat including Dángs.	Kánara (above-ghát).	Dhárwár.	Belgaum.	Bijápur.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1908-09 ...	59,750	12,628	23,395	61,155	1,78,985	16,360	76,312	56,820	21,819
1909-10 ...	33,845	8,611	34,421	42,331	1,30,096	15,330	28,575	19,966	6,186
Difference ...	-25,905	-4,017	+11,026	-18,824	-48,889	-1,030	-47,737	-36,854	-15,633

Year.	Sholápur.	Sátára.	Poona.	Ahmednagar.	Násik.	West Khándesh.	East Khándesh.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1908-09 ...	43,727	29,611	1,41,770	19,211	1,19,040	1,46,195	2,36,290	12,43,068
1909-10 ...	27,963	14,197	1,61,501	16,130	75,315	1,58,010	1,65,315	9,37,792
Difference ...	-15,764	-15,414	+19,731	-3,081	-43,725	+11,815	-70,975	-3,05,276

It will be seen that the aggregate bids for the Presidency fell from Rs. 12,43,068 to Rs. 9,37,792 or by Rs. 3,05,276 in the year under report. This considerable decrease which occurred in all cases except Panch Mahâls, Poona and West Khándesh is due to the introduction of the new method described in paragraph 5 (*1*) of disposing of shops at prices determined with reference to their legitimate profits. Though under the new method the fees are restricted to reasonable amounts, complaints have been received from a few places notably from Sholápur and Bijápur that the shop-keepers still persist in their malpractices, selling above legal maxima, giving short measure and watering liquor, and it might appear as if Government had given up revenue to which they were justly entitled under a quixotic idea of benefiting the people, which has not been fulfilled. But if their hopes have not been realised, at any rate Government's hands are clean, and the licensees are not driven to indulge in these practices by their inability to make an honest profit. The remedy now lies with the consumers, who if they insist can no doubt now get what they are entitled to for their money, as it can be supplied at a profit. But they won't do this, and the Excise Officers find it difficult to enforce the legal limit of price without their active co-operation. The remedy seems to lie in raising the still-head duty and with it the maximum selling price in a district to the price at which, allowing for short measure and watering, the retailers actually sell their liquor now, and this will be considered when my proposals for changes in next year's rates are made. Some of the Collectors have suggested that the maximum selling price should be altogether abolished. In the rural areas, where each shop-keeper is a virtual monopolist, it would be a dangerous experiment to leave the customers without any protection, but in large towns, where competition may be expected to keep down prices, as it does in Bombay, where there is no limit, it might be tried, and as one of the arguments for its retention is the fear of driving people to foreign liquor, no better time could be chosen than the present, when the import duty has been but recently largely enhanced. The increase in the fees for the Panch Mahâls is due partly to keen competition at the auctions but principally to the fact that the previous year's bids were far below the new estimates. The increase in West Khándesh is due to Messrs. Dubash having bought the Navápur shops in a group for Rs. 25,000 as against Rs. 10,000 in the previous year. Had it not been for this increase the aggregate fees for the district would have shown a decrease as in other districts. The increase in Poona is due to keen competition and to the previous year's fees being exclusive of those for the two shops managed departmentally during that year. One of these shops at Bhawáni Peth was abolished during the year, but the other at Kirkee was sold for Rs. 16,000.

License fees for sale of country spirit in Bombay.

15. The revenue from license fees for sale of country spirits realised in the City of Bombay amounted in the year to Rs. 6,77,599 (Imperial Form No. 1, column 9) as compared with Rs. 6,50,369 in the previous year, an increase of Rs. 27,230. These also are the actual realisations during the year including arrears and not the fees payable for the year which were Rs. 6,63,938 against Rs. 7,28,544 in the previous year, a decrease of Rs. 64,606. This decrease is entirely due to 14 shops for which there was reckless bidding in March 1908, with the result that 9 have now been closed as unprofitable, and the other five were put up to auction again after consultation with the ward committees and sold for fees very largely reduced.

Revenue from out-still farming system and other miscellaneous country spirit receipts.

16. The revenue from the out-still or lump farming system now surviving only in the Akráni tract of West Khándesh (Imperial Form No. 1, column 11) amounted to Rs. 7,000 as against Rs. 10,350 in the previous year, a decrease of Rs. 3,350. This decrease is due to the bid for the year (Rs. 7,000) being less than the previous year's bid (Rs. 8,600) by Rs. 1,600 and a portion of the fees (Rs. 1,750) for the year having been paid in advance in the preceding year. The realisations on account of the Deesa farm where the still-head duty and license fee auction system is in force and the licensee obtains his liquor from the State Distillery at Pálanpur, were the same as in the previous year, *viz.*, Rs. 300. The other miscellaneous receipts under the head "country spirit" amounted during the year to Rs. 56,383 (Imperial Form No. 1, column 10) against Rs. 67,609 in the previous year. It has to be noted, however, that just as these receipts for the preceding year were swollen by sale-proceeds of the distillery plant at

Belgaum and a few other big items, a greater portion of the receipts for the year under report is made up by similar sale-proceeds (about Rs. 43,000) of the distillery plant at Ahmedabad and Dhárwár.

Number of trees licensed to be tapped for distillation only.

17. Toddy spirit was manufactured, as in the previous year, only in Bombay, Ratnágiri and Kánara (Coast). The total number of trees licensed to be tapped for distillation in Ratnágiri and Kánara during 1909-10 and in the previous year are contrasted below :—

		Cocoanut.
Ratnágiri	1909-10	9,993
	1908-09	12,294
Kánara	1909-10	2,862
	1908-09	2,921

It will be seen that there was a noticeable decrease (2,301) in the number of trees tapped in Ratnágiri which is due to the temporary closure from the commencement of the year of the Dábhol Distillery owing to frauds. In Bombay no distinction is made between trees tapped for distillation and for raw toddy.

Outturn of toddy spirit in Bombay, Ratnágiri and Kánara.

18. The outturn in Kánara (Coast) exceeded that of the previous year by 900 gallons 25° U. P. apparently due to better yield of toddy but that in Bombay and Ratnágiri showed a decrease of 13,844 gallons and 12,999 gallons 25 U. P. respectively. The decrease in Bombay is due to diminished consumption owing to the increase in duty and also to the great rise in the wholesale price of the spirit owing partly to stricter control over tapping operations, but chiefly to the stoppage to a great extent of the admixture of sugar with toddy which was formerly much resorted to by the distillers. In Ratnágiri the decrease is due to the closure of the Dábhol Distillery. The toddy for distillation was drawn wholly from cocoanut and brab trees. In Bombay 6·3 gallons, in Ratnágiri 7·2 gallons and in Kánara 6·3 gallons were on the average required to manufacture one gallon of spirit of strength of 25° U. P against 5·8 gallons, 7·1 gallons and 6·3 gallons, respectively, in the previous year. The eight distilleries in the Ratnágiri District were worked during the year by the country spirit farmers themselves. Of the three distilleries in Kánara, Shiráli and Gangawali were worked by the farmer alone and Kodibág by him in co-operation with other distillers. The working of the distilleries by the farmers is reported to have been satisfactory.

Working of the mhowra flowers section.

19. The area to which the special provisions of the Bombay A'bkári Act relating to mhowra flowers applied and the period of the mhowra vacation during which no license, permit or pass is necessary for the collection, &c., of flowers were the same as in the previous year. There was a slight increase in the number of prosecutions under section 18-A in the Thána District which is attributed to the energy and vigilance of the inspecting staff. In Kolába there were three cases of illicit possession of mhowra flowers against none in the previous year, while in Broach the number of such cases was 12, the same as in the previous year, convictions being obtained in all cases. In Surat the number of cases was 2 against 4 in the previous year and 16 in 1907-08 and this gradual decline, it is hoped, will prove that the Mhowra Flowers Act is having the desired effect in this district. In Násik there were 4 cases during the year against none in the previous year and as almost all cases of illicit distillation brought to light in this district occurred in the Peint Táluka where alone the Act does not apply it may fairly be presumed that it is having a very beneficial effect on the offence of distillation in the rest of the district where it does apply.

Number of country spirit shops.

20. The number of retail shops licensed was 2,237 (Imperial Form No. 3, column 19) or 196 less than in the previous year. Sixty were closed on the recommendations of the local committees appointed to consider the possibilities of reduction in the larger towns of the Presidency, 107 in the rural areas on the recommendations of the Collectors made with the same object, and 24 because no bids or only inadequate ones were received. Appendix B gives the number closed in each district with the reasons. The one closed in Bombay was because no site could be obtained and the four in the Panch Maháls in order to maintain a shopless belt on the frontier.

The committees were as regards their personnel the same as constituted by G. R. No. 10429, dated 13th Oct. 1908, except in the case of Ahmedabad City where as reported in para. 1 of my No. 3703, dated 30th June 1910, the official and non-official members on the committee were 3 and 3 respectively instead of 4 and 3. In this same report and the Commissioner's other two reports on the same subject printed as accompaniments to G. R. No. 7714, dated 7th Aug. 1909, are mentioned the several recommendations which the committees made as regards reduction and location of liquor shops and other matters and how far they were accepted and similar information is also given regarding same matters in areas for which there were no committees. As all this information has appeared in detail and is published in the *Government Gazette* and also as a press note I need not repeat it here in all the details. The only cases in which the committees' opinions were not fully accepted as regards country spirit shops occurred in the case of the committees for Thána Town and Belgaum and Surat Cities. In Thána the committee recommended the closure of three shops while in Belgaum and Surat they recommended the closure of 2 and 18 shops, respectively, but the shops actually reduced in these areas were 2, 1 and 13. As regards foreign liquor the committee recommended the closure of one refreshment room in Ahmedabad but this was eventually retained on the Collector's advice. All the committees' recommendations for change of sites were carried out in their entirety except in Násik where this could not be done for want of suitable premises. Another important matter on which the committees' opinions were taken was the closing hours of shops and they have been respected so far that wherever a committee proposed an earlier closing hour than 9 p.m. that hour has been accepted by Government provided it is not earlier than 8 p.m. (Standard time). The opening hour for shops has been similarly fixed at 9 a.m. The changes in both these hours have, however, been effected from the commencement of the current year and apply so far only to the mofussil districts. In Bombay no general change with regard to closing hours is made for the present but here during the Holi festival which fell during the year under report shops were closed for two days each day at 7 p.m. and this change has worked well.

In Surat, Thána and Kolába the Collectors made a determined attempt to reduce the temptation to drink by the closure of a large number of shops, and in Surat this has certainly helped to reduce the consumption. But elsewhere it is said that the only effect of the closure is to drive the people further for their drink and to increase the profits of the licensees of the neighbouring shops, but this of course will be taken into consideration in fixing the fees for next year.

Issues from distilleries and consumption in British Districts.

21. The statistics furnished in columns 12 to 15 of Imperial Form No. 4 appended represent the quantities of country spirit issued from the distilleries for sale from the shops both in British Districts and in the Native States of which the A'bkári management has been made over to Government; and in Appendix D further information is given regarding country spirit in the year contrasted with figures for the preceding five years. The total sales of country spirit at shops were more by 44,782 proof gallons than those of 1908-09 and less by 54,626 proof gallons than the average sales for the preceding five years (1904-05 to 1908-09). The districts showing noticeable increases in the year under report as compared with the previous year are East Khándesh (24,599 gallons), Násik (13,941 gallons), Thána (13,267 gallons), Bijápur (9,938 gallons), Sátára (6,610 gallons), Bombay (4,201 gallons), Ahmednagar (3,238 gallons), Dhárwár (3,197 gallons), Kolába (3,124 gallons) and Sholápur (1,068 gallons), while the districts showing decreases which are worth notice are Surat (19,459 gallons), Panch Maháls (7,446 gallons) and Ahmedabad (5,680 gallons). During the year under report the rate of consumption for the Presidency proper calculated on the sales of country spirit per head of population according to the census of 1901 in the case of the mofussil districts and the Census of 1906 in the case of Bombay was 7·3 drams of proof spirit compared with 7·5 drams, the average of the previous five years. The rate was as usual highest in Bombay where it amounted to 24·5 drams contrasted with the average of 26·9 drams for the preceding five years. It was lowest in Kaira 1·07 drams compared with ·8 dram, the average of the previous five years.

The consumption in drams for the various districts for the year under report and for the previous year are shown in Appendix C.

Fluctuations in Revenue and consumption.

22. All Gujarát districts show an increase in receipts with a decrease in consumption, the former wholly and the latter partly, due to the increase in the rates of still-head duty mentioned in paragraph 10 above. Other causes contributing to the decrease in consumption were, in Ahmedabad depression in the mill industry, in the Panch Maháls the closing of the Shivrajpur mines and in Surat the large reduction in the number of licensed shops, and in several districts but only to a slight degree temperance movements. There was one set in motion by Daduram, an ascetic, during the previous year in Ahmedabad and Kaira which appears to have thrived for some time during the year under report in the Daskroi Táluka of the former and in the Mátar and Kapadvanj of the latter, but with his death in November last the movement is said to have lost most of its activity. Daduram's preaching cannot be considered to have been an unmixed blessing, for he advocated the use of gánja and bháng in place of spirits. In the Panch Maháls temperance was preached by two *sadhus* in the north-east and west of the Godhra Táluka, but the effects of this preaching are not believed to be widespread or expected to be long-lived, while in Broach though there was no temperance movement by any organised association, the American Mission at Anklesvar preached abstinence to the Bhils of some three villages, but their efforts were successful only in a few cases of Native Christians. In Surat the temperance reformers continued their attempts to wean the labouring class from the drinking habits and, aided by the increase in taxation, they were successful to some extent in the tálukas of Olpád, Mándvi and Bárdoli, but it is feared that this success is not of a lasting character. The effect of the Sinhast or marriageless year, 5 months of which were included in the year under report and 7 in the previous year, was probably little, and curiously it is given in some districts as a reason for increase and in some for a decrease in consumption. Thána and Kolába show an increase in receipts as well as in consumption, due generally to the stimulating influence of a prosperous season. Of the areas affected by the enhancement of duty in Thána (there was no enhancement in Kolába), however, Máhim alone shows any marked increase in consumption. In Kalyán, where the duty rates remained unchanged for the year, the increase in consumption is further attributed to the large influx of labour in connection with the railway works and in other cases to the vigorous campaign which was carried on against illicit distillation. Umbargaon and Dáhánu on the other hand show a decrease in consumption consequent on the contraband trade in Portuguese liquor, for the suppression of which proposals have been made. In Umbargaon the decrease is further attributed to the increased consumption of toddy. In Sálsette and Bassein Tálukas there was a considerable falling off in the consumption of toddy liquor which is reported to be solely due to the inadequacy of the supply. This matter is under investigation. There was a considerable reduction in the number of liquor shops in both these districts, but it does not appear to have in any way affected the consumption of liquor. No activity in the matter of temperance movement was noticed in either of these districts. In Bombay the receipts rose with a rise in consumption. The increase in consumption occurred in the case of mhowra spirit and this in spite of an increase in the rates of still-head duty on this spirit and is attributed to a busy marriage season and also to the gradual displacement of toddy spirit by mhowra spirit owing to the higher cost of production of the former spirit. The consumption of toddy spirit on the other hand showed a considerable decrease due to increase in the rates of still-head duty, the surrender by the licensees of 4 pure toddy spirit shops and a general rise in the price of this spirit on account of the stoppage to a great extent of the admixture of sugar with toddy. The Bombay Temperance Council continued to send protests against several shops, but no active propaganda were carried on. Ratnágiri shows a rise in receipts with a slight fall in consumption. The increase in receipts is due to increase in the rates of still-head duty on toddy spirit and the greater consumption of mhowra spirit on which the whole duty is still-head, whereas on toddy spirit it is partly tree tax. The higher consumption of mhowra spirit does not, however, indicate that it is gaining rapidly in popularity in this district, but is due to the shortage in supply of toddy spirit which was intensified by the closing of the Dabhol distillery. In the coast tálukas of

Kánara the receipts rose with a fall in consumption, while in the above-ghát tálukas there was a decrease in both. The decrease in consumption in Coast Kánara is due to enhancement of duty, while that in the above-ghát tálukas is attributed to fewer marriages during the year. The decrease in both cases is further attributed to closure of a few shops for want of bids and the abolition of others. The districts of Dhárwár, Belgaum, Bijápur and Sholápur show an increase in receipts and also in consumption which is greatest in Dhárwár and Hubli towns and is there due to higher wages obtained by the mill-hands and to improvement in general prosperity. It is further attributed in some tálukas of the Belgaum district to a better class of licensees coming forward who are content with legitimate profits and to better supervision of the Excise staff. The increase in consumption in Bijápur and Sholápur is attributed to more marriages after the close of the *Sinhast* year and partly to good crops and general prosperity. In Bijápur it is further attributed to the mhowra spirit supplied during the year being more popular than the molasses spirit supplied from Madras during the previous year. There was also very probably a decrease in illicit distillation in this district owing to the action taken by Government in appointing a special Assistant Collector to deal with criminal tribes. In the remaining six Deccan districts consumption increased and with it of course the receipts, but in Poona the increase was very slight (314 gallons) and in the City and Cantonment, where alone the duty was raised, there was a considerable decrease which is reported to be due to preference of toddy to liquor, no doubt quickened by the enhancement of duty. There was not much in the way of actual temperance agitation though the local extremist press, especially the Kesari, contained articles on the subject from time to time, and the Collector has just cause to complain that he received nothing but destructive criticism from the Poona Temperance Association, and never any helpful suggestions, although he notified his readiness to receive them.

CHAPTER IV.—Toddy.

Revenue from toddy.

23. The revenue from toddy is shewn in Imperial Form No. 1, column 20 as amounting to Rs. 18,02,998 against Rs. 18,16,588 in the previous year, a decrease of Rs. 13,590. But this is somewhat misleading, for of the two principal items of revenue, tree tax and retail license fees, tree tax is levied on trees tapped for distillation as well as for the sale of raw toddy and the amount levied on the former ought to be shewn under country spirit in the same way as still-head duty and fees levied at the toddy distilleries are, for like them it is a tax on spirit made from toddy as a base and not on toddy consumed in its raw state.

Receipts from tree tax.

24. The tree tax amounted to Rs. 12,17,945 as against Rs. 10,62,241 in the previous year, out of which Rs. 1,18,765 were for trees tapped for distillation in the Ratnágiri and Kánara (coast) districts, Rs. 1,89,682 for trees tapped in the Island of Bombay, where the licenses do not discriminate between the two uses to which the juice is to be put and where consequently it cannot be accurately determined how much is due to each, and Rs. 9,09,498 for trees tapped for the sale of raw toddy everywhere except in Bombay and in the Panch Mahals where there was no tax and no tapping license was required. The corresponding figures were Rs. 1,16,469, Rs. 1,84,378 and Rs. 7,61,394 respectively in the previous year. For distillation the receipts increased by Rs. 3,816 in Ratnágiri and declined by Rs. 1,520 in Kánara, the increase in the former district (where there was a smaller number of trees tapped during the year under report) being due chiefly to a large amount of tree tax due for 1910-11 having been paid in advance. In Bombay they increased by Rs. 5,304. For raw toddy excluding Bombay there was an increase of Rs. 1,48,104 noticeable in almost all the districts the greatest being in Surat (Rs. 25,954). In Thána this increase (Rs. 21,388) is accompanied by a decrease from 35,475 to 33,142 in the number of trees tapped, and is due to recovery of arrears, in Surat to increased demand and in the other three districts (Dhárwár, Belgaum and Bijápur) chiefly to the enhancement of the tree tax. For the tree tax was

raised from Rs. 2 to Rs. 3 in six districts of the Deccan and Southern Marátha Country and the following figures

	Number of trees tapped.	
	1908-09.	1909-10.
Dhárwár	29,589	29,851
Belgaum	19,287	21,241
Bijápur	24,094	26,154
Sholápur	12,200	10,903
Poona	7,292	7,694
Ahmednagar ..	1,469	1,799
Total ...	93,931	97,642

taken from Appendix E shew what little effect this had upon the number of trees tapped, which increased in these districts by nearly 4,000. For though in Surat there was an increase of 9,242 from 1,12,313 to 1,21,555, in the remaining districts (excluding Bombay where there was no record) there was a drop from 56,768 to 55,931. In Surat this large increase is chiefly due to the response made to the proposals for encouraging tree foot booths and in so much as this means a larger sale of comparatively fresh toddy is satisfactory. The only other districts in which much was done in this way were Kolába, Poona, Dhárwár and Belgaum in the two latter of which the booth is altogether a novelty. Of the Rs. 1,48,104 increase Rs. 97,642 is due to the enhancement of the tax and the remainder to an increase in the number tapped.

Revenue from license fees for sale of toddy.

25. It was expected that the gain from the enhancement of the tree tax would be counterbalanced by a loss in license fees, as there was no intention of raising the price on the consumer, and as it had also been directed that the Collectors of other districts concerned except Ahmednagar where there are no signs of it should discourage cut-throat competition at the auctions, and consequently there was a falling off of fees in Dhárwár (Rs. 33,448), Bijápur (Rs. 31,621), Sholápur (Rs. 19,431) and Poona (Rs. 6,878). Belgaum, on the other hand, shows an increase of Rs. 232 notwithstanding the enhancement of the tax, and this is due to very much higher fees for the Belgaum town and cantonment shops. These two shops were not put up to auction but offered at fees calculated according to the scale prescribed. The fees were accepted by the licensees but were greatly in excess of the sum that would have been realized had the shops been auctioned. In Ahmednagar there was an increase of Rs. 986. In three districts in which there was neither any enhancement of the tree tax nor limit placed on the bidding there has been a considerable falling off in the fees. The total fall is Rs. 1,61,910, from Rs. 7,42,708 to Rs. 5,80,798. In Surat (Rs. 38,691) it is due to the closure of 14 shops and the deterioration in value of others owing to the opening of tree foot booths. In Thána (Rs. 18,058) it is attributed partly to the reduced fees (Rs. 4,490) for booth licenses, which were formerly auctioned, and partly to their competition with the shops but as there were 229 shops and 341 booths against 212 and 327 in the previous year the extra competition of the booths cannot have been very appreciable. In Ratnágiri it appears to be due to the arrangements to prevent unlimited bidding, and I think that here they were carried rather too far.

Toddy farms.

26. Toddy farms were continued in the Násik district, Bhusával and Erandol tálukas of the East Khándesh district, Mulshi petha in Poona and the above-ghát tálukas of Kánara and the system was introduced for the first time in the Navápur petha of the West Khándesh district. There was again a deficiency, this time amounting to Rs. 2,464, in the minimum revenue from tree tax guaranteed by the farmer of the above-ghát tálukas of Kánara which he made good. Elsewhere there was none.

Reduction of tax on trees tapped for vinegar.

27. For the manufacture of vinegar the special rate of Rs. 1-8-0 for brab tree which was previously sanctioned for 20 villages of the Chorási and Olpád tálukas of the Surat district was reduced to Re. 1.

28. The total number of trees licensed to be tapped in Bombay for distillation or sale of raw toddy and in the rest of the Presidency proper for the latter purpose only during 1909-10 and in the previous year are here contrasted, Number of trees licensed to be tapped.

		Cocoanut.	Brab.	Date and wild palm.	Total.
Trees tapped for raw toddy in all districts except Bombay (*vide* Appendix E).	1909-10 ...	14,290	9,549	251,289	275,128
	1908-09 ...	13,560	18,360	231,092	263,012
Trees tapped for sale of toddy as well as for distillation in Bombay only.	1909-10 ...	13,202	821	3,752	17,775
	1908-09 ...	12,540	759	4,447	17,746

Except in Ratnágiri and Kánara (coast) the toddy year for which tapping and sale licenses are granted is from the 1st August to 31st July. The figures given in Imperial Form No. 1 and Appendix E are for the financial year 1909-10 and are made up from four months of the toddy year 1908-09 and eight months of 1909-10 and while the revenue shewn is the total of the last instalment of the former and the first three instalments of the latter year, the number of trees shewn as tapped is the number licensed for the latter year only.

In Bombay the number of trees tapped remained practically the same. Elsewhere it increased by 12,116. Surat alone shews an increase of 9,242, Belgaum of 1,954, Bijápur of 2,060, while Sholápur shews a decrease of 1,297 and Thána of 2,333 corresponding with the differences in tapping fees already explained.

29. The number of date trees tapped during the year in Salsette for supply to toddy shops in Bombay was 1,000 against 1,500 in the previous year. The decrease is ascribed to the prohibition of the sale of toddy more than 48 hours old and to the fact that the freshly drawn toddy is more readily available in Bombay now than before. Trees tapped in Salsette in Thána district for supply of toddy to Bombay.

30. The licenses granted for domestic consumption, tree foot booths and hawking increased by 62,313 and 6 respectively during 1909-10, but those for shops decreased by 40 which was chiefly in Surat and Kolába. The increase in domestic consumption licenses was chiefly in Surat and Kaira. The large increase in tree foot booths which occurred mainly in Surat, Broach, Dhárwár and Kolába was due to the new policy of making freshly drawn toddy readily available and granting such licenses freely at a small fixed fee and not by auction, as previously when there were more than one applicant. As regards hawking licenses, these were hitherto restricted to Bombay, Ahmedabad and Surat, but though in the year under report the concession was extended to all towns with 20,000 or more inhabitants it was not utilised to any appreciable extent as the people there, accustomed to selling toddy, consider it degrading to carry it about in the streets. The total sales of toddy increased during the year under report by 780,865 gallons. The increase occurred chiefly in Thána (429,089 gallons), Ratnágiri (110,515 gallons), Sholápur (79,274 gallons), Belgaum (61,790 gallons), Bijápur (47,295 gallons), Surat (45,523 gallons) and Poona (43,509 gallons) while the districts showing decreases are Dhárwár (43,643 gallons), Kánara above-ghát (15,165 gallons), and Broach (11,959 gallons). The sale figures cannot, however, be accepted as entirely accurate as they depend on the correctness of the licensees' accounts over which the Department can exercise no very effective check, and they do not include toddy drawn under domestic consumption licenses or distinguish stale toddy destroyed from toddy consumed. Domestic consumption licenses, tree foot booth licenses, shop licenses and hawking licenses.

31. There was a large increase in sales in the districts of Thána, Ratnágiri, Sholápur, Belgaum, Bijápur, Surat and Poona which is ascribed to better yield of toddy owing to good rains and to general prosperity, and to the reduction in the selling price per gallon from 9 annas to 6 annas in the districts in which it was made. It may be further noted that toddy was actually sold in Fluctuations in revenue and consumption.

the City and Cantonment of Belgaum below the fixed maximum selling price on account of keen competition between the two leading licensees of the two places which materially diminished the consumption of country spirit there. Also in Poona City and Cantonment the competition of toddy has decreased the consumption of country spirit. In Ratnágiri the rise in sales is ascribed to the fact that the supply of toddy spirit being limited people fall back upon raw toddy as they dislike mhowra spirit. In all the districts where there was a rise in consumption there was also an increase in the receipts from tree tax, while in Dhárwár, Kánara (above-ghâts) and Broach where there was a considerable fall in sales, the receipts from tree tax show an increase though only slight in Kánara and Broach. This is due in Dhárwár chiefly to the enhancement of the tax, but also there and in Broach to tree tax being levied from some toddy trees licensed but not actually tapped. In the above-ghát Kánara it is ascribed to the fact that the yield of toddy was poor during the year owing to certain climatic conditions and that the farms were mismanaged by the farmers and the accounts of sales kept by them were grossly inaccurate. In Sátára there was no sale of toddy as no shop or booth licenses were taken out. Trees are scarce in this district and the supply of shops from trees in the Belgaum District in the previous year proved unprofitable. The revenue in East Khándesh rose from Rs. 390 to Rs. 660; and in West Khándesh Rs. 1,710 were realised for the first time which is due to a good demand for toddy in the Navápur Petha. Notwithstanding the facilities offered for sale of fresh toddy by substituting booths for shops in areas where this was possible it has been reported from several quarters, especially Surat and Broach, that the idea that the public will drink sweet unfermented toddy is utopian. The Collectors say that toddy is to the people what beer is in England or in Germany and it would be perfectly useless to offer public unfermented beer. What the Department should endeavour to do is to prevent (as is enjoined by the license) the consumption of toddy when it is more than 48 hours old. In that state it is a most nauseous liquid and cannot but be injurious to the consumers. The abolition of the "Bethak" or tapping fees which were levied from the licensees of shops and tree foot-booths in addition to tree tax and license fees in the districts of Ahmedabad, Broach and Surat has caused general satisfaction among licensees.

CHAPTER V.—Foreign liquors and Indian manufactured liquors excised at Tariff rates.

Revenue from Foreign liquors and Indian manufactured liquors excised at tariff rates.

32. The revenue under this head chiefly consists of (1) duty on liquors manufactured in India and excised at the Customs Tariff rates and (2) license fees for the sale of such liquors and of imported liquors. The revenue under (1) was derived from :—

(i) Malt liquor manufactured at the Brewery at Dápuri, near Poona.

(ii) Spirits of wine or rectified spirits manufactured at the Distilleries at Uran in the Kolába District or imported from Baroda.

(iii) Medicinal spirits manufactured at Navsári in the Baroda State.

The revenue under (i) decreased from Rs. 51,297 to Rs. 45,807 (Imperial Form No 1, column 4) owing to a decrease in issues (about 40,000 gallons) probably due to larger imports of foreign fermented liquors which rose by over 100,000 gallons.

The revenue under (ii) increased from Rs. 277 to Rs. 1,353 owing to imports of 100 gallons from Baroda from which there were no imports during the previous year.

The revenue under (iii) amounted to Rs. 317 against Rs. 110 in the previous year. In that year 15 gallons were imported into Bombay, but this year there were no imports except to Surat.

The revenue from license fees amounted to Rs. 2,19,694 (Imperial Form No. 1, column 2) against Rs. 2,05,739 in the previous year, an increase of Rs. 13,955, most of which is due to a larger proportion of the fees for 1910-11 licenses having been collected in advance, as they should be, than was the case with

the 1909-10 licenses. The fees assessed for the licenses issued for the year under report amounted to Rs. 1,84,827 against Rs. 1,83,962 in the previous year, an increase of only Rs. 865. The fees in the districts continued to be assessed on sales at Rs. 1½ per dozen bottles of spirits as in the previous year.

33. Appendix F shows the quantities of foreign liquors imported into Bombay City by sea and those sold by foreign liquor licensees in the Presidency proper. In these transactions variations chiefly occur under imports and sales of fermented liquors and sales only of denatured spirits as shown below :— Imports and consumption of foreign liquor.

	1909-10.	1908-09.	Variations.
	Gallons.	Gallons.	Gallons.
	Fermented Liquors.		
Imports	1,235,475	1,087,536	147,939 (Increase.)
Sales	1,040,777	905,428	135,349 (Do.)
	Denatured Spirit.		
Sales	110,323	72,934	37,389 (Do.)

The imports of fermented liquors increased by about 148,000 gallons against a large decrease of about 5,09,000 gallons in the previous year. The increases of about 135,000 gallons in the sales of these liquors and of about 37,000 gallons in the sales of denatured spirit chiefly occurred in Bombay, but the Collector reports that the figures of sales of these as well as other liquors in Bombay, furnished by him, are not altogether reliable as they do not include sales made without license in original casks or packages on the one hand, but on the other do include those made by a wholesale to a retail licensee. The decreases of about 18,000 and 24,000 gallons in the sales of wines and spirits (potable) respectively are due to the prohibition of drinking at shops in the mofussil from the 1st April 1909. The variations in imports of wines, liqueurs, spirits (potable) and denatured and perfumed spirits are inappreciable and need no comment. The statistics regarding sales dealt with in this paragraph are to be read subject to the remarks contained in paragraph 40 of the report for 1904-05.

Details regarding denatured spirit are shown in Appendix G. The imports from foreign countries amounted to 57,524 gallons against 51,246 gallons during the previous year. The increase of about 6,000 gallons is due to an increased demand for it both for industrial and domestic purposes. The number of licenses issued for its sale was 79 in the City of Bombay and 103 in the mofussil against 62 and 69 during the previous year. The increase of 17 licenses in Bombay and 34 in the mofussil is due chiefly to the reduced license fee of Re. 1 and also to some extent to the increasing demand for this spirit mentioned above. While no denatured spirit was produced in Bombay, 183 gallons of eau-de-cologne of the strength of 34° O. P. were manufactured at the Dádar Distillery from imported rectified spirit against 168 gallons in the previous year.

34. The number of licenses issued for the sale of foreign liquors at shops, hotels, refreshment rooms, etc., was 405 against 398 in the previous year (Imperial Form No. 3, columns 7, 13 to 16 and 18). It will be seen from paragraph 5 (3) of this report noting the changes of systems, that all the so-called retail or 'on' shops in the mofussil were converted into 'off,' drinking on the premises being entirely stopped. The shops now existing may thus be classified as (1) 'wholesale' with a minimum limit of sale of 2 gallons, (2) 'Retail off' with a minimum limit of sale of one pint and (3) 'Retail on'—all three in Bombay City only—and (4) 'off' with a minimum limit of sale of one pint in Distribution licenses.

the mofussil. The number of 'wholesale' licenses (all in Bombay) decreased from 12 to 10 but that of 'on' licenses there remained the same as in the previous year, *viz.*, 48. There was an increase of 51 in the number of 'off' licenses in Bombay and the mofussil which is counterbalanced by the abolition of 50 'on' licenses in the mofussil. Ten new 'off' licenses were issued—3 in Thána, 2 in Belgaum and 1 each in Ahmedabad, Kánara, Dhárwár, Sátára and Násik; while 9 of the old ones were withdrawn—2 in Bombay, 2 in Poona and 1 in each of the districts of Ahmedabad, Surat, Kolába, Ratnágiri and Sholápur. Hotel licenses increased by 3—2 in Poona, 1 in Ahmedabad. The number of ordinary refreshment room licenses, including the 4 refreshment stalls in Bombay, increased by 5. Nine such additional licenses were granted,—2 in each of the districts of Ahmedabad and Poona, and 1 each in the districts of Kolába, Sholápur, Ahmednagar, Násik and East Khándesh; while 4 were withdrawn—2 in Bombay and one each in Thána and Sátára. There were 153 short term licenses issued against 116 in the previous year, the increase being noticed chiefly in Bombay and Poona owing to races and entertainments. The number of licenses for the sale of medicated wines in Bombay increased from 36 to 43. No such licenses appear to have been granted in the mofussil.

CHAPTER VI.—Intoxicating Drugs other than Opium.

Hemp Drugs.

35. Appendices H and I give all the available statistical information regarding hemp drugs supplementary to that shown in the Imperial Forms.

Cultivation and outturn. Gánja.

36. The cultivation of hemp was as usual restricted to certain prescribed villages in the Ahmednagar and Sátára Districts. The number of villages in which the plant was grown for gánja increased from 16 to 20 and the area under cultivation from 113 to 374 acres. The outturn amounted to 4,290 maunds or 11 maunds per acre against 1,217 maunds or 10 maunds per acre in the previous year. The remarkable increase in area and outturn is attributed chiefly to the fact that many cultivators who gave up its cultivation in favour of other more profitable crops during the previous year in the Ahmednagar District resumed it during the year under report because steps had been taken to prevent over-production, which in previous years had reduced prices to such an extent as to make the business unprofitable.

Bháng.

The cultivation of hemp for bháng was permitted in three villages in the Ahmednagar District only and the total area under cultivation was 5 acres 21 gunthas. The quantity produced was 7 maunds 27 seers.

Transactions at the warehouses.

37. The quantities lodged in the five warehouses named in column 6 of Appendix I during the year as compared with those in the previous year are as follows:—

	1909-1910.	1908-1909.
	Mds. s.	Mds. s.
Gánja	5,981 12	2,095 38
Bháng	210 18	216 30
Charas	183 38	138 16

Imports.

The bháng and charas warehoused in 1909-10 were all imported from the Punjáb with the exception of the 7 maunds 27 seers of bháng referred to above as produced in the Ahmednagar District. Owing to the decrease in the cultivation of gánja during the year 1908-09, prices ruled so high in the early months of the year under report, that importation from the Central Provinces by licensed wholesale dealers was allowed for the first time, in order to prevent prices rising to a figure that would have encouraged smuggling.

The total issues from the warehouses for sale in this Presidency and for export to Native States, to other Provinces in India and to foregin countries by sea during the year and in the previous year were as shown below :— Issues from warehouses.

	1909-10.			1908-09.		
	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Issued for sale in the Bombay Presidency ...	1,113 20	184 14	154 11	1,185 15	169 17	123 29
Exported to—						
Native States ...	267 17	21 19	4 38	232 38	19 18	0 20
Other Provinces ...	0 20	1 0	...	0 15	...	...
Foreign Countries ...	617 35	...	1 15	429 32	...	1 0

As in the previous year the large increase in the issues of gánja to foreign countries is due to large exports to New York and London. The decrease in the issues of gánja to the Brisish Districts is due to the almost general fall in the consumption of this drug there for the reasons explained below.

38. When the A'bkári Amendment Act (Bombay V of 1901) came into force the rates of duty were raised from 8 annas per *maund* on all sorts of hemp drugs to Rs. 4, annas 8 and Rs. 2 per *seer* of gánja, bháng and charas respectively. The duty on charas was increased to Rs. 6 from the 1st April 1904 and again to Rs. 8 from the 1st April 1907 and that on gánja and bháng was raised to Rs. 5 and Re. 1 respectively from the 1st April 1906. The consumption in the last year before the introduction of the Act (1900-01) and the first year after it (1901-02) and also during the last two years is contrasted below :— Fluctuations in consumption.

	Gánja.	Bháng.	Other sorts (including charas).
	Seers.	Seers.	Seers.
1900-01	76,303	4,549	2,520
1901-02	23,108	4,873	2,626
1908-09	44,810	7,115	5,510
1909-10	41,389	7,102	6,541

It will be seen that though in 1901-02 the consumption of gánja fell to less than a third of the previous year's figure it is now nearly doubled and that bháng and other sorts (including charas) which shewed no falling off in 1901-02 have also very considerably increased since then, the latter nearly three-fold. Gánja has received a check in the year under report, the decrease being chiefly in Dhárwár (1,035 seers), Bombay (766 seers), Ahmedabad (695 seers), Satára (512 seers) and Násik (309 seers). The decline in Ahmedabad and Násik Districts is attributed to the retailers having raised their selling prices in order to make up for the high bids paid by them; in Bombay to the increase in the sales of charas, while in Dhárwár and Sátára Districts it is due to the failure of the gánja crop and the consequent enhancement of selling prices of the drugs which re-acted upon the consumption. Bháng has remained nearly stationary. But other sorts have increased considerably. Charas which is a very much more deleterious drug than gánja and bháng has risen from 4,771 seers in 1908-09 to 6,094 seers in 1909-10 and the question of further increasing the duty on this drug will be separately considered. The rise was chiefly in Bombay (601 seers) and Ahmedabad (266 seers) and appears due to the fact that the drug is gaining ground in both places, the additional cause assigned for Bombay being that pilgrims (especially Sadhus) who are much addicted to the use of this drug and who returned from the Sinhast Fair at Násik which lasted from July 1908 to August 1909 consumed much of the drug during their

sojourn in the city for a period of 2 to 10 days when they were fed by wealthy Hindus with rich food from religious motives.

Revenue from intoxicating drugs.

39. The revenue from intoxicating drugs is derived from (1) quantitative duties and (2) license fees.

The duties on the drugs issued from warehouses or imported from other provinces amounted to Rs. 4,58,183 as compared with Rs. 4,17,843 in the previous year (Imperial Form No. 1, column 25). The increase in these collections was chiefly due to larger exports from Bombay to foreign countries chiefly London and New York. It will however be seen from column 5 of Appendix II that the duty on drugs actually consumed during the year as compared with the previous year show large decreases in the districts of Dhárwár (Rs. 5,175), Sátára (Rs. 2,562), Násik (Rs. 1,864), Panch Maháls (Rs. 1,483) and Ahmedabad (Rs. 1,362) due to decreased consumption in these districts for the reasons explained in the preceding paragraph 38.

The revenue derived from license fees for the privilege of sale of intoxicating drugs amounted during the year under report to Rs. 2,00,977 against Rs. 1,71,687 in the previous year as detailed in column 26 of the Imperial Form No. 1. These are, however, actual realizations including arrears, and not the amounts bid for the year which amounted to Rs. 1,64,550 as shown in Appendix H against Rs. 1,67,071 in the previous year. The districts showing noticeable increases in the bids as compared with the previous year are Poona (Rs. 8,865), Ahmedabad (Rs. 3,730) and Surat (Rs. 1,047) and are due to keen competition among the bidders. The districts showing marked decreases are Sátára (Rs. 4,856), Bombay (Rs. 3,805), Broach (Rs. 2,021) and Belgaum (Rs. 2,020). In the Sátára and Broach Districts the decrease is attributed to want of competition among the bidders; in Bombay to the reduction of nine retail licenses and in the Belgaum District to the introduction of fixed fees by the Collector on the same system as for country liquor shops. As there is no limit of selling price fixed in the retail licenses for the sale of intoxicating drugs as there is for opium and country liquor there is no need for any restriction to the bidding.

Shops licensed for the sale of intoxicating drugs.

40. The shops licensed for the sale of intoxicating drugs in the several districts numbered 585 (Imperial Form No. 3, columns 12 and 27) against 589 in the previous year. Fifteen of these were for wholesale and 570 for retail vend against 15 and 574 in the previous year. Five shops for retail sale in Ahmednagar, two each in Ratnágiri and Sátára and one in Násik which had been closed for want of bidders in the previous year were re-opened during the year under report. Nine shops were closed in Bombay, two each in Sholápur and East Khándesh and one in Kánara.

Cocaine.

Licenses for the sale of cocaine.

41. The number of licenses granted during the year to chemists, druggists and qualified medical practitioners for the sale of cocaine for "*bonâ fide*" medical purposes was 422 against 372 in the previous year (Imperial Form No. 3, column 28).

Quantity of cocaine imported and issued in the Presidency.

42. The quantity of cocaine imported during the year was 66 lbs. 4 drams against 56 lbs. 9 ozs. in the previous year. The quantity sold in the Presidency was 39 lbs. 3 ozs. 4 drams against 42 lbs. 7 ozs. in the previous year. The decrease may be accounted for by the fact that the sale of this drug must fluctuate according to actual wants for medical purposes. It may however be noted here that the illicit traffic in this deadly drug the sale of which for human consumption is absolutely prohibited shows no signs of abatement. The vice is prevalent chiefly in Bombay City especially among people of the prostitute class. A part of the Excise staff in that city has been especially organized for suppressing this traffic but although the result of their exertions has been in a way satisfactory still it is not as satisfactory as it should be. The difficulty arises from the fact that under the Abkári law as it stands the transport and possession of this drug cannot be absolutely prohibited but as the present limit (6 grains in a dry state) for these purposes is extremely large and affords ample scope for illicit traffic measures are under consideration for reducing it to the lowest possible amount.

CHAPTER VII.—Opium.

Sources of Opium Excise Revenue.

43. The opium excise revenue is derived chiefly from duty or pass fee levied on opium which is imported from Malwa for use in the districts and Native States in this Presidency or which having been imported from there on payment of the export duty and lodged in the Bombay Opium Warehouse subsequently becomes diverted to home consumption on payment of the differential duty. The details of such imports and of the amount of duty levied thereon are given in Appendix J.

Imports from Malwa Duty paid.

Altogether 209 chests were imported during the year direct from Malwa on payment of the full excise duty as compared with 148 chests in the previous year. All these chests were imported by the several Native States in Gujarát entitled to full or partial remission of duty. As in the previous year the farmers of the selection districts had to obtain their supplies of opium from Bombay and shop-keepers in the single shop districts from the Government Depôts.

Duty free imports.

The imports of duty free opium into the Native States entitled to that privilege were 106 chests against 102 chests in the previous year, an increase of 4 chests. The increase was in the Pálanpur State.

Supplies from Bombay Opium Warehouse.

The number of chests issued from the Bombay Opium Warehouse for home consumption was 1,088 against 1,188½ chests in the previous year. Out of this issue 461½ chests were purchased by the opium farmers of the selection districts, 121½ chests by the several Native States in the Presidency and 505 chests by the Collector of Customs, Bombay, for supply to Government Depôts in the Presidency proper and Sind as compared with 437½, 165½ and 585½ chests purchased on these accounts in the previous year.

Total purchases and duty.

Thus the total purchases for home consumption throughout the Bombay Presidency during the year amounted to 1,403 chests (including the 106 chests imported free of duty by Native States) as against 1,438½ chests in the previous year and the total amount of duty realized was Rs. 9,06,509 against Rs. 9,35,550 in the previous year including the duty on opium supplied to Sind.

Government stock and purchase.

44. The stock in the Government Depôts at the beginning of the year was 39,333 lbs. valued at Rs. 3,77,670. As stated in paragraph 43 above, 505 chests equal to 68,736 lbs. were bought on behalf of Government, the price paid being Rs. 6,95,274 or an average of Rs. 10-1-10 per lb. as against Rs. 9-10-10 in the previous year. Two pounds valued at Rs. 26 were purchased by Officers other than the Collector of Customs, Bombay. The total stock of the year under report, including the opening balance, was therefore 108,074 lbs. of the aggregate value of Rs. 10,72,970. Out of this stock 23,956 lbs. valued at Rs. 2,19,258 were issued to the depôts in Sind during the year, which reduces the amount for the Presidency proper to 84,118 lbs. of the value of Rs. 8,53,712.

Issues from Government Depôts.

The issues from the Government Depôts in the Presidency proper during the year were 44,179 lbs. against 44,232 lbs. in the previous year. Of these 29,164 lbs. were supplied to British licensed retailers and 15,015 lbs. to Native States against 27,665 and 16,567 lbs., respectively, supplied in the previous year. The realizations on opium issued from the depôts amounted to Rs. 5,17,778 of which Rs. 23,202 were adjusted by credit to "Sale-proceeds" and debit to "Refunds" and "Drawbacks" on account of remission of pass fee in favour of the Native States to whom the opium was supplied. Deducting from the realizations (1) the prime cost (Rs. 4,26,910) of the opium and (2) the value (Rs. 3,971) of 355 lbs. written off as loss from wastage and dryage in the depôts the balance (Rs. 86,897) represents the gain on sales during the year under report as shown in column 23 of the Imperial Form No. 1 deducting from this gain the marginally noted expenditure, the net profit to Government was Rs. 78,065 against Rs. 55,588 in the previous year, an increase of Rs. 22,477. The increase was due to the fact

	Rs.	a.	p.
(1) Charges incurred on account of transport of opium from Bombay to up-country depôts ...	7,533	0	0
(2) Cost of maintenance of the Government depôts at Sádra and Pálanpur	1,299	0	0
Total ...	8,832	0	0

that though opium was bought for Government at somewhat low prices the issue rate was not lowered lest reduction should lead to increased consumption.

Government stocks. Closing balance.

Deducting the issues and loss by dryage from the opening balance and purchases there remained in stock in the Government Depôts in the Presidency proper at the end of the year 39,584 lbs. valued at Rs. 4,22,831.

Retail Transactions. British Districts. Quantities placed on sale.

45. Excluding stocks taken over at the beginning of the year by the incoming from the outgoing licensees which do not pass through the Government accounts, the total quantity of opium placed on sale at the shops in British Districts during the year was 91,777 lbs. as shown in Appendix J.

Quantities sold in British Districts.

46. Appendix K shows, for opium, statistics similar to those given for intoxicating drugs in Appendix H. The total licit sales of opium in British Districts were 90,779 lbs. as compared with 85,818 lbs. in the previous year, an increase of 4,961 lbs. All the monopoly districts show increases—Ahmedabad 129 lbs., Kaira 256 lbs., the Panch Mahâls 11 lbs., Broach 91 lbs., Surat 25 lbs., Sholápur 1,050 lbs., Poona 760 lbs., Ahmednagar 1,229 lbs., and Násik 173 lbs. These increases may be attributed in North Gujarát Districts partly to the issue rates from depôts not having been raised (though it had been intended to raise them) owing to the greatly disturbed state of market prices and partly to a greater number of marriages and to the favourable agricultural season. In Sholápur, Poona, Ahmednagar and Násik it is due to the more favourable character of the year and the steady increase in the prosperity of the cultivating classes which enables them to spend more on luxuries.

Of the districts worked under the single shop system, Bombay, Sátára, East and West Khándesh show increases of 438 lbs., 288 lbs., 142 lbs. and 141 lbs. respectively. In Bombay the rise was due to the reduction of selling prices by shop-keepers owing to competition among themselves and to the stoppage of smuggling of opium in consequence of the detection of a case of 37 lbs. (*vide* Government Resolution, Revenue Department, No. 9209, dated the 23rd September 1909), in Sátára due to (1) the increased prosperity of the cultivating classes and (2) the high wages which unskilled labour now commands and in the case of East and West Khándesh due to the favourable year when the people had more to spend on such luxuries. The variations in other districts are too small to call for remark.

License fees and result of the separate shop system.

47. The revenue from license fees for the right of retail vend of opium amounted to Rs. 1,15,784 as against Rs. 1,56,805 in the previous year, a decrease of Rs. 41,021 (column 22 of the Imperial Form No. 1). The most noticeable decreases occurred in Bombay, East and West Khándesh where the bids fell from Rs. 54,950, Rs. 57,705 and Rs. 12,790 to Rs. 50,175, Rs. 31,620, and Rs. 5,936 respectively, a decrease of Rs. 4,775, Rs. 26,085 and Rs. 6,854 respectively due in Bombay to the facts that the bids for the previous year rose owing to the competition of some outsiders and that an attempt was made during the year under report to discourage excessive bidding and in Khándesh to want of competition and to the bids for the previous year having been extraordinarily large and speculative which have now been generally put a stop to owing to the application of the principles regulating auction prices of country liquor shops; whereas bids of Thána and Dhárwár rose from Rs. 1,936 and Rs. 3,540 to Rs. 2,624 and Rs. 4,316 respectively.

Number of retail opium shops and licenses to medical practitioners.

48. The total number of opium shops during the year under report was 804 (Imperial Form No. 3, column 25) against 809 in the previous year, a decrease of 5. The number of licenses granted to medical practitioners, druggists and chemists for the possession and sale of opium and certain preparations thereof for medical purposes was 707 against 620 in the previous year, an increase of 87. The increase chiefly occurred in Bombay, Surat, Poona and Ahmedabad. Licenses of this class are not renewed every year but remain in force unless recalled or cancelled for cause such as breach of conditions or demise of the licensee.

Native States. Quantities supplied.

49. It will be seen from Appendix J that the total quantity of opium supplied to the several Native States mentioned therein during 1909-10 was 74,290 lbs. against 73,121 lbs. in the previous year. Of this quantity 59,863 lbs. were duty paid and 14,427 lbs. duty free against 59,238 lbs. and 13,883 lbs. respectively in the previous year.

Opium transactions on principal Native States in Gujarát and of other petty States in the Presidency.

50. Appendix L shows in detail accounts of the opium transactions of the Native States in Gujarát and elsewhere in the Presidency. Information regarding the quantity sold is furnished in the accounts rendered by the Darbárs as given in column 11 of the appendix. The total licit sales of the opium in the several Native States amounted in the year under report to 72,863 lbs. against 70,510 lbs. in the previous year, an increase of 2,353 lbs. The increase occurred in all Gujarát States excepting Cutch, but chiefly in Káthiáwár (1,183 lbs.), Mahi Kántha (308 lbs.), Pálanpur (289 lbs.) and Rewa Kántha (325 lbs.) while in Cutch there was a decrease of 10 lbs. The increase is attributed to good season and to the celebration of a large number of marriages owing to the close of the Sinhast year.

Baroda.

51. Detailed information regarding the area under poppy cultivation in the Baroda State and the disposal of opium produced therein has already been given in Appendix 4 of the Report of the Administration of the Imperial Opium Department in this Presidency for 1909-10. The total licit sales in this State amounted to 28,997 lbs. as shown in the margin against 28,818 lbs. in 1908-09, an increase of 179 lbs. Except Amreli all the divisions show increases—Navsári 37 lbs., Baroda 79 lbs. and Kadi 333 lbs., whereas Amreli shows a decrease of 270 lbs. The increases may be attributed to favourable rain to cultivation. The rate of licit consumption per head of population was ·48 tola in Navsári, 1·42 tolas in Baroda, 1·43 tolas in Amreli and ·42 tola in Kadi, against ·47, 1·42, 1·52 and ·39 tola respectively in the previous year.

	1909-10.	1908-09.
	Lbs.	Lbs.
Navsári ...	2,319	2,282
Baroda ...	16,526	16,447
Amreli ...	4,215	4,485
Kadi ...	5,937	5,604
Total ...	28,997	28,818

Excise Opium Revenue. Total Realizations.

52. The total Excise Opium receipts for the year under report were Rs. 9,90,027 (Imperial Form No. 1, columns 21 to 23, 29 and 31). Adding to this Rs. 3,000 granted by the Government of India in consideration of confiscated opium sent to Patna and Gazipur Opium factories, the total revenue amounted to Rs. 9,93,027 against Rs. 10,81,070 in the previous year, a decrease of Rs. 88,043. The decrease in license fees was Rs. 41,021 and in duty Rs. 74,900. The former is explained in paragraph 47 and the latter is due to the fact that owing to the disturbed state of the market less opium was bought for Government depôts in which however the stocks were in no way depleted. The amount bought by Government as well as farmers (exclusive of the supply for Sind) was 107,596 lbs. of which 90,779 lbs. were consumed in the British Districts. The stocks in Government depôts increased by 248 lbs. and in the farmers' depôts and shops decreased by 50 lbs. The balance of 17,015 lbs. was issued from Government depôts to Native States. Against these decreases there is a gain of Rs. 23,156 on sale-proceeds, which reduces the net decrease in revenue to Rs. 88,043. The receipt figures include refunds of duty or pass fee (Rs. 97,045) made to several Native States, but exclude Rs. 62,040 recovered during the year under report from the opium farmers of the selection districts towards the cost of the Opium Preventive Service. These latter contributions are credited to cash recoveries and utilized for the up-keep of the establishment and are not included by the Accountant General in excise receipts of the Presidency.

CHAPTER VIII.—Financial Results.

Revenue realizations from all sources.

53. The total realizations of the year under report as shown in column 33 of Imperial Form No. 1 are contrasted in the following table with those of the previous four years :—

Head of Revenue.	Realizations in				
	1905-1906.	1906-1907.	1907-1908.	1908-1909.	1909-1910.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Country spirit	93,07,107	98,62,138	1,10,84,927	1,11,59,061	1,18,57,771
2. Toddy	16,77,041	17,22,233	18,28,461	18,16,588	18,02,998
3. Imported foreign liquors and country liquors excised at Tariff rates	2,26,495	2,12,663	1,47,638	2,57,444	2,67,188
4. Intoxicating drugs ...	5,78,554	4,44,014	5,33,588	5,89,530	6,59,160
5. Opium	8,01,471	7,82,912	8,59,971	10,76,986	9,84,231
6. Miscellaneous	75,474	69,850	77,621	99,406	1,01,896
Total ...	1,26,66,142	1,30,93,810	1,45,32,206	1,49,99,025	1,56,73,244

N.B.—The figures shown against items 1 and 5 for the year 1909-1910 are exclusive of Rs. 1,65,259 and Rs. 1,23,200 paid into the Bombay Treasury (and included in the Accountant General's statements as a part of the excise revenue of Bombay) on account of (1) still-head duty on spirit issued from the Uran distilleries for transport to Sind and (2) pass-fee or duty levied on opium supplied to that province. The figures of the previous years are also exclusive of such amounts.

It will be seen from the above table that during the year the total excise receipts of the Presidency proper amounted to Rs. 1,56,73,244, an increase of Rs. 6,74,219 over the receipts of the previous year, and of Rs. 22,42,525 over the average realizations of the preceding three years (1905-06 to 1907-08). The increase is chiefly under the heads country spirit and intoxicating drugs, the causes of which have been explained in Chapters III and VI respectively. There is a large drop in the opium revenue which is explained in paragraph 52.

54. Appendix M shows the demands, collections, refunds, remissions and balances of excise revenue in the several districts of the Presidency proper for the year, and Appendix N explains the difference between the collections of excise revenue shown in the Accountant General's books and those given in the statement. Attention may again be drawn here to the fact that absolute accuracy in the figures of demand and balances for the financial year used in this report is not possible because instalments of tree tax are paid according to the revenue which is also the toddy year in all districts except Ratnágiri and Kánara (below-ghát); the figures of collections are, however, correct.

Expenditure.

55. The expenditure of the A'bkári and Opium Departments is classed together under the major head "Excise" and in general the same establishments perform preventive duties for both branches. Rs. 62,040 were recovered during the year under report from the opium farmers of the selection districts as contributions. The details of the expenditure debited to "Excise" in each district according to statements furnished to me monthly by the Accountant General are given in Imperial Form No. 2 appended. The total expenditure (exclusive of refunds and drawbacks) for the year was Rs. 9,50,713 against Rs. 10,36,254 in the previous year, the decrease occurring principally under the head "Supplies and services." The expenditure shown is exclusive of (1) compensation to the Bombay Municipality for loss of revenue previously derived by it from shop licenses (Rs. 1,43,750), (2) compensation to Native States whose A'bkári and Hemp drug rights have been leased or acquired (Rs. 2,57,815) and (3) compensation paid to the Chief of Pálanpur and to the Talukdárs in the Mahi Kántha and Rewa Kántha Agencies for loss of transit duties on opium (Rs. 45,865).

CHAPTER IX.—Offences against A'bka'ri and Opium Laws.

Offences against Abkári law. Total number of cases detected.

56. Appendix O shows the number of offences against the A'bkári law detected in each district during the year by Government establishments and the country spirit farmers' men under the heads (1) offences relating to liquor and (2) offences relating to hemp drugs. The total number of cases detected was 2,278 as against 1,905 in the previous year and the percentage of convictions on cases tried was 91·04 compared with 91·90. Of the number of detected cases,

1,608 related to liquor and the other 670 to hemp drugs against 1,343 and 557 cases respectively in the previous year. The Government establishments are credited with the detection of 2,272 cases, and the contractors' men with 6 as against 1,902 and 3 respectively in the previous year; but as it is common for the excise officers to take over the farmers' cases, these figures do not throw much light on the real activities of the two classes.

57. Cases of illicit distillation and possession of implements for unauthorised manufacture increased by 180, those of illicit importation and possession of liquor increased by 5, while those of other offences pertaining to liquor increased by 75. The districts showing marked increases in the first class of cases are Kaira (71), Panch Maháls (38) and Thána (63). In Kaira and Panch Maháls the increase is due to the increased activity of the Excise staff. In the former district where illicit distillation of 40° U. P. is most rampant it is proposed to substitute it for 60° U. P. the consumption of which is almost *nil*. In Thána the increase is attributed to the energy and vigilance of the Excise staff in the inland tálukas where an increase in the licit consumption occurred. The decreases were in Ahmedabad (10) and Dhárwár (15). The districts showing noticeable increases in detected cases of illicit importation and possession were principally Surat (29), Thána (21) and Poona (14), while Panch Maháls showed a decrease of 11, Sholápur of 58 and Násik of 18. In Surat the increase is due to strict watch over frontier limits and vigilant inquiries in villages where such offences are common. In Sholápur the decrease is attributed to a general diminution in offences rather than to remissness on the part of the Excise staff. The increases in miscellaneous cases were chiefly in Kaira (14), Surat (18), Thána (50), Bijápur (19) and East Khándesh (24) while Broach showed a decrease of 12 and Sátára and Násik of 21 each.

Fluctuations in the number of cases detected under liquor

Cases of illicit cultivation and manufacture of hemp drugs detected during the year increased by 26 mainly in Dhárwár (24) due to the fact that the Excise staff paid in the year under report particular attention to illicit cultivation, though generally this cultivation was limited to a small number of plants.

Fluctuations in the number of cases detected under intoxicating drugs

Cases of illicit importation decreased by 27—chiefly in the Panch Maháls and Ahmednagar (8) each and East Khándesh (33). It would seem that the decrease in East Khándesh was due to the vigilance of the Excise staff. The only district showing a noticeable increase in the number of such cases was Ahmedabad (27). Illicit transport, possession and sale show an increase of 124 cases chiefly in Bombay (193). The increase in Bombay was due to the fact that 221 cases of illicit transport, possession and sale of cocaine were detected during the year under report against 34 in the previous year. The very large increase in the number of such cases detected is due to the system of night patrols introduced in the cocaine hawking areas. In Surat and Ahmedabad the number of such cases detected was 7 and 3 respectively. This deadly drug is yet happily unknown to the people in several districts.

58. Appendix P shows the number of cases investigated under the Opium Act during the year under report. It will be seen that 153 opium cases were brought to trial in British Districts and 28 in Native States against 140 and 31 cases respectively in the previous year. In the majority of cases convictions were obtained and only a few of the accused persons, namely, 25 in the British Districts and 7 in the Native States were either acquitted or discharged. Out of 143 lbs. of opium seized in these cases, 129 lbs. were seized in British Districts and 14 lbs. in Native States compared with 71 lbs. in the former and 63 lbs. in the latter in the previous year. Of the fines adjudged in these cases Rs. 1,580 were recovered in British Territory and Rs. 364 in Native States. There was no case of so important a nature as to call for special mention.

Offences against the Opium Act.

Departmental.

59. I quote some extracts from circulars issued in November 1909 with a view to improving the work of Inspectors and Sub-Inspectors, and increasing their responsibility.

"An Assistant Collector can do much more in the way of gauging an Inspector's worth, improving his work, warning him against his failings and detecting his misdoings, by taking

him with him while touring in his charge, watching his methods of inspection and investigation and teaching him the right ones than by reams of paper returns, and he should do this regularly and train the Inspectors to make use of all their legitimate powers and not be constantly asking for orders."

"For this purpose the Excise Assistant Collectors should endeavour to make their tours more continuous than they have been hitherto with fewer returns to head-quarters, so as to spend some days in each Inspector's charge to thoroughly scrutinise their work and the state of their charges. He should especially watch the work of probationers and acting officers."

"The annual confidential return of Inspectors and Sub-Inspectors with the cases detected by each should contain the names of every man, who has acted during the year, whether he has detected any cases or not."

"Inspectors are expected to act on their own responsibility and to exercise the powers given to them by law, when they have not been limited by executive order, without unnecessarily referring to their superiors for instructions."

The Assistant Collectors submit annually through the Collectors a confidential return showing the results of each man's detective work, and his opinion on his merits, and it should now be based on personal knowledge in every case. This is carefully scrutinised by the Collectors, many of whom take great interest in the inspecting staff and record valuable remarks also based upon personal knowledge. No one is promoted, and no one on probation is confirmed until he is well reported on. One Sub-Inspector was dismissed, three who had been taken on probation from other departments were sent back to them as undesirable, nine reduced during the year, and there are undoubtedly a few men who would never have been confirmed if their work had been supervised during their period of probation as it is now. The temptations of the Department are great and the traditions are not all that could be desired and it rests mainly with the Assistant Collectors by watchfulness, teaching and example to improve its tone and bring it up to the level of the Salt or Customs. With them I am well satisfied, and I would specially mention Mr. Smith, who has been eminently successful in Bombay by his judicious management of a very competent staff in detecting and bringing to justice many offenders principally in connection with cocaine smuggling. The relations between the Revenue and Excise Departments continue to be most harmonious, and I have received the heartiest co-operation from Collectors. From Mr. Anderson, Collector of Surat, in particular I have received the greatest assistance in all branches of my work.

I have the honour to be,

Sir,

Your most obedient Servant,

W. W. DREW,

Commissioner of Customs,

Salt, Opium and Abkári.

APPENDIX A.

Country liquor supply prices.

District.	Name of the supply contractor.	Spirit whence supplied.	Spirit where delivered.	Sanctioned supply rates. 25° U. P. per gallon.	Sanctioned supply rates. 60° U. P. per gallon.
				Rs. a. p.	Rs. a. p.
Ahmedabad ...	Messrs. Dalal, Vakil and Co.	Government Central distillery at Godhra in the Panch Mahals.	Ahmedabad bonded warehouse.	0 14 3	0 7 0
Kaira ...			Anand bonded warehouse.	0 13 10	0 7 0
Panch Mahals ...			Godhra distillery ...	0 12 0	0 7 0
Broach ...			Broach bonded warehouse.	0 14 0	0 7 0
Surat ...	Messrs. Sorabji and Kavasji Dadabhoy Dubash.	Government Central distillery at Surat.	Surat distillery ... Bulsár bonded warehouse. Bárdoli bonded warehouse.	0 13 0	0 7 0
Dángs ...	Do. ...	Ahwa distillery ...	Ahwa distillery ...	0 10 0	0 5 0
Poona ...	Messrs. Nowroji Padamji and Co.	Government Central distillery at Mundhwa, near Poona.	Mundhwa distillery. Ahmednagar bonded warehouse. Sátára bonded warehouse. Sholápur bonded warehouse.	0 12 0	0 6 0
Ahmednagar ...					
Sátára ...					
Sholápur ...					
Násik ...	Messrs. Sorabji and Kavasji Dadabhoy Dubash.	Government Central distillery at Dhulia in West Khándesh.	Násik bonded warehouse. Málegaon bonded warehouse. Dhulia distillery ... Nandurbár bonded warehouse. Dhulia distillery ... Jalgaon bonded warehouse.	0 11 0	0 5 6
West Khándesh ...					
East Khándesh ...					
Bijápur ...	Mr. Burjorji Manekji Patel.	Government Central distillery at Belgaum.	Bijápur bonded warehouse. Belgaum distillery .	0 12 11	0 7 0
Belgaum ...					
Dhárwár ...		Government Central distillery at Dhárwár.	Dhárwár distillery . Gadag bonded warehouse. †Háveri bonded warehouse.	0 12 11	40° U. P. 0 10 0
Kánara (above-ghát)...			*Haliyál bonded warehouse. Yellápur bonded warehouse. Sirsi bonded warehouse. *Siddápur bonded warehouse.		

*Closed from 1st April 1909. † Opened from 1st April 1909.

W. W. DREW,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX B.

Number of Country liquor shops closed.

	District.	On recommendation of		Want of bids.	Other reasons.	Total.
		Local Committee.	Collector.			
1	Ahmedabad ...	6	2	3	...	11
2	Kaira ...	...	1	3	...	4
3	Panch Mahals ...	...	...	...	4	4
4	Broach ...	7	...	2	...	9
5	Surat ...	13	21	5	...	39
6	Thána ...	3	37	...	...	40
7	Bombay ...	9	...	...	1	10
8	Kolába ...	...	30	...	...	30
9	Ratnágiri ...	...	8	...	...	8
10	Kánara ...	...	4	8	...	12
11	Dhárwár ...	2	1	...	...	3
12	Belgaum ...	1	...	...	...	1
13	Bijápur ...	1	...	2	...	3
14	Sholápur ...	2	...	1	...	3
15	Sátára ...	2	...	...	...	2
16	Poona ...	10	...	...	...	10
17	Ahmednagar ...	1	...	...	...	1
18	Násik ...	2	2	...	...	4
19	West Khándesh ...	1	1	...	...	2
20	East Khándesh ...	...	...	...	...	...
	Total ...	60	107	24	5	196

APPENDIX C.

Consumption per head of population.

	District.	1909-10.	1908-09.
		Drams.	Drams.
1	Ahmedabad	4·7	5·1
2	Kaira	1·07	1·1
3	Panch Mahals	9·5	10·9
4	Broach	10·4	10·8
5	Surat	19·2	20·6
6	Thána	19·8	19·05
7	Bombay	24·5	24·3
8	Kolába	10·9	10·7
9	Ratnágiri	4·06	4·09
10	Kánara ... Below-ghát	3·6	4·1
	Above-ghát	4·9	5·09
11	Dhárwár	3·5	3·3
12	Belgaum	2·4	2·4
13	Bijápur	1·7	1·05
14	Sholápur	2·5	2·4
15	Sátára	1·4	1·1
16	Poona	5·6	5·6
17	Ahmednagar	1·5	1·3
18	Násik	5·6	4·8
19	West Khándesh	15·4	15·4
20	East Khándesh	8·5	7·3
	Total for districts ...	7·3	7·2

W. W. DREW,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX D.

APPENDIX

Statement showing (1) the consumption of country spirit in proof gallons ; (2) the rate of consumption per head of A'bkári management ; (4) the actual realisations on account of still-head duty, license fees, etc.; (5) the proof gallon of spirit consumed in each British district of the Presidency during the year 1909-10

1	2	3	4	5		6		7	8		
Serial No.	District.	Area.	Population.	(t) Consumption of country spirit in terms of proof. 1909-10. Total.	1909-10. Rate per head of population.	Average of previous 5 years. Total.	Average of previous 5 years. Rate per head of population.	Minimum revenue guaranteed in monopoly districts, including Native States attached to them for A'bkári management.	Actual realisations. Still-head duty.	Deficiency.	Total.
		Sq. m.		Gallons.	Drams.	Gallons.	Drams.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	3,816	795,967	78,378	4·7	68,681	4·1	.....	3,28,626 *1,416*	...	3,28,626 *1,416*
2	Kaira	1,595	716,332	15,905	1·07	12,034	·8	.....	41,338 *5,467*	...	41,338 *5,467*
3	Panch Mahál	1,606	261,020	51,724	9·5	53,267	9·8	(n) 30,000	60,882 *45,152*	...	60,882 *45,152*
4	Broach	1,467	291,763	63,216	10·4	63,448	10·4	.....	2,59,894	...	2,59,894
5	Surat	1,653	655,650	262,069	19·2	291,710	21·4	(o) 20,000	8,78,098 *20,000*	...	8,78,098 *20,000*
6	Thána	3,573	811,433	335,169	19·8	339,733	20·1	(p) 11,70,000	13,63,268 *36,909*	...	13,63,268 *36,909*
7	Bombay	22	977,822	500,030	24·5	547,876	26·9	.....	27,39,032	...	27,39,032
8	Kolába	2,131	605,566	137,540	10·9	124,531	9·9	(q) 4,30,000	5,51,023 *15,394*	...	5,51,023 *15,394*
9	Ratnágiri	3,998	1,167,927	98,806	4·06	91,489	3·8	(r) 77,639	1,47,142	...	1,47,142
10	Kánara ... Below-ghát	1,306	264,233	20,078	3·6	20,724	3·8	(s) 17,917	24,014	...	24,014
	Kánara ... Above-ghát	2,639	190,257	19,297	4·9	20,424	5·2	... ...	84,814	...	84,814
11	Dhárwár	4,602	1,113,298	80,263	3·5	68,284	2·9	.....	3,90,889 *30,089*	...	3,90,889 *30,089*
12	Belgaum	4,649	993,976	50,405	2·4	44,162	2·1	.....	2,73,443 *54,082*	...	2,73,443 *54,082*
13	Bijápur	5,669	735,435	26,239	1·7	14,493	0·9	.....	1,15,887 *3,227*	...	1,15,887 *3,227*
14	Sholápur	4,541	720,977	38,162	2·5	30,745	2·05	.....	1,90,630 *9,175*	...	1,90,630 *9,175*
15	Sátára	4,825	1,146,559	33,026	1·4	24,097	1·01	.....	1,69,528 *35,706*	...	1,69,528 *35,706*
16	Poona	5,349	995,330	115,441	5·6	123,347	5·9	.....	6,62,372 *11,847*	...	6,62,372 *11,847*
17	Ahmednagar	6,586	837,695	26,638	1·5	25,930	1·5	.....	1,36,339	...	1,36,339
18	Násik	5,850	816,504	95,743	5·6	83,989	4·9	.....	3,49,871	...	3,49,871
19	West Khándesh	10,041	469,654	151,096	15·4	374,763	12·6	.....	4,53,105 *33,581*	...	4,53,105 *33,581*
20	...t Khándesh		357,728	169,876	8·5			.....	6,19,243	...	6,19,243
	Total for Districts ...	75,918	15,525,126	2,369,101	7·3	2,423,727	7·5	17,45,556	98,39,438 *3,02,045*	...	98,39,438 *3,02,045*

(n) Guarantee for Sankheda Mewás, which is attached to the Panch Mahál for A'bkári management.

(o) Sálsette, Bassein and Máhim 7,50,000
Umbergaon, Dáhánu and Jawhár State 1,50,000
Inland tálukas 2,70,000
Total ... 11,70,000

9			10		11		
Other receipts on account of country spirit (including out-stills, distilling fees and miscellaneous).			Total realisations.		Maximum selling prices per gallon.		
					Mhowra or Molasses Spirit.		
License fees.	Other receipts.	Total.	1909-10.	Average of previous 5 years.	25° U.P.	60° U.P.	40° U.P.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a.	Rs. a.	Rs. a.
25,080 *40*	23,443	48,523 *40*	3,77,149 *1,456*	2,66,970 *416*	5 0 (*a*) 2 12 (*a-1*) 4 8 (*a-2*) 3 12 (*a-3*)	3 0 (*a*) 1 8 (*a-1*) 2 8 (*a-2*)	... 2 4 (*a-3*) (45 *u. p.*)
11,640 *328*	...	11,640 *328*	52,978 *5,795*	39,588 *4,968*	4 0 (*b*) 2 12 (*b-1*) 2 8 (*b-2*)	2 4 (*b*) 1 8 (*b-1*) 1 8 (*b-2*)	...
85,880	408	86,288	97,170 *45,152*	63,385 *17,498*	2 12 (*o*) 2 8 (*o-1*)	1 8 (*o*) 1 4 (*o-1*)	...
45,447	300	45,747	3,05,641	2,59,695 *10,630*	5 0 (*d*) 4 4 (*d-1*)	3 0 (*d*) 2 8 (*d-1*)	...
1,32,708	181	1,32,889	10,10,987 *20,000*	8,84,949	4 12 (*e*) 4 4 (*e-1*) 4 0 (*e-2*) 3 8 (*e-3*) 3 4 (*e-4*) 2 8 (*e-5*)	2 12 (*e*) 2 8 (*e-1*) 2 4 (*e-2*) 2 0 (*e-3*) 1 12 (*e-4*) 1 8 (*e-5*)	...
...	...	...	13,63,268 *36,909*	11,30,092 *29,254*	5 4 (*f*) 5 0 (*f-1*) 4 12 (*f-2*) 4 4 (*f-3*) 4 8 (*f-4*)	2 12 (*f*) 2 12 (*f-1*) 2 8 (*f-2*) 2 4 (*f-3*) 2 4 (*f-4*)	...
6,77,599	154	6,77,753	34,16,785	31,26,389	.....	.....	...
...	...	...	5,51,023 *15,394*	4,43,594 *10,906*	4 12 (*g*) 4 8 (*g-1*) 4 4 (*g-2*)	2 8 (*g*) 2 4 (*g-1*) 2 4 (*g-2*)	...
...	3,497	3,497	1,50,639	83,257	3 4	1 12	...
...	654	654	24,668	17,925	3 4	.....	2 8
13,796	20	13,816	98,630	92,611	5 0	.....	4 0
30,144 *1,235*	20,720	50,864 *1,235*	4,41,753 *31,324*	3,37,130 *26,923*	5 4 (*h*) 5 0 (*h-1*)	....	4 0 (*h*) 4 0 (*h-1*)
20,521 *2,015*	...	20,521 *2,015*	2,93,964 *56,007*	2,85,862 *47,280*	5 8	3 4	...
5,833 *200*	...	5,833 *200*	1,21,720 *3,427*	69,593 *2,315*	4 12	2 12	...
27,144 *1,345*	6	27,150 *1,345*	2,17,780 *10,520*	1,50,896 *7,602*	5 8 (*i*) 5 4 (*i-1*)	3 0 (*i*) 2 12 (*i-1*)	...
17,312 *1,855*	1,063	18,375 *1,855*	1,87,903 *37,561*	1,43,353 *26,748*	5 4	2 12	...
1,73,686 *1,110*	3,707	1,77,343 *1,110*	8,39,715 *12,957*	8,15,480 *11,497*	6 12 (*j*) 6 0 (*j-1*)	3 12 (*j*) 3 4 (*j-1*)	...
16,638	300	16,938	1,53,277	1,60,583	5 4	2 12	...
79,764	...	79,764	4,29,635	3,21,414	4 12 (*k*) 3 8 (*k-1*) 2 8 (*k-2*) 4 4 (*k-3*)	2 12 (*k*) 2 4 (*k-1*) 1 12 (*k-2*) 2 8 (*k-3*)	...
1,43,654 *12,170*	7,004	1,50,658 *12,170*	6,03,763 *45,751*	11,59,927 *26,520*	4 8 (*l*) 4 4 (*l-1*) 3 12 (*l-2*) 2 12 (*l-3*)	2 12 (*l*) 2 8 (*l-1*) 2 4 (*l-2*) 1 12 (*l-3*)	...
1,75,511	2,226	1,77,737	7,96,980		4 8 (*m*) 4 4 (*m-1*)	2 12 (*m*) 2 8 (*m-1*)	
16,32,307 *20,298*	63,683	16,95,990 *20,298*	1,15,35,428 *3,22,343*	98,52,693 *2,22,607*	.....	.....	...

(*o*) Guarantee for Sachin State which is attached to the Surat District for A'bkári management.

(*q*) Panvel and Karjat 2,00,000

Remainder 2,30,000

Total ... 4,30,000

Maximum selling prices per gallon.			Incidence per 1902-10.			
Toddy Spirit.			Still-head duty.	License fees.	Other receipts.	Total.
25° U.P.	60° U.P.	40° U.P.				
Rs. a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	...	4 3 1	0 5 1	0 4 9	4 12 11
.....	.....	...	2 9 7	0 11 2	.....	3 5 4
.....	.....	...	1 2 10	0 11 1	0 0 2	1 14 1
.....	.....	...	4 1 9	0 11 6	0 0 1	4 13 4
.....	.....	...	3 5 7	0 8 1	.....	3 13 8
5 8 (*f-5*) 5 12 (*f-6*) 5 4 (*f-7*) 5 0 (*f-8*)	3 0 (*f-5*) 3 0 (*f-6*) 2 12 (*f-7*) 2 8 (*f-8*)	...	4 1 1	...	.....	4 1 1
.....	.....	...	5 7 8	1 5 8	.....	6 13 4
.....	.....	...	4 0 1	...	.....	4 0 1
3 12	2 0	...	1 7 10	...	0 0 6	1 8 4
3 12	.....	2 12 0	1 3 2	...	0 0 6	1 3 8
.....	.....	...	4 6 4	0 11 5	.....	5 1 9
.....	.....	...	4 13 11	0 6 0	0 4 2	5 8 1
.....	.....	...	5 6 9	0 6 6	.....	5 13 3
.....	.....	...	4 6 8	0 3 7	.....	4 10 3
.....	.....	...	4 15 11	0 11 5	.....	5 11 4
.....	.....	...	5 2 2	0 8 5	0 0 6	5 11 1
.....	.....	...	5 11 10	1 8 2	0 0 6	7 4 6
.....	.....	...	5 1 11	0 10 0	0 0 2	5 12 1
.....	.....	...	3 10 6	0 13 4	.....	4 7 10
.....	.....	...	3 0 0	0 15 3	0 0 9	4 0 0
			3 10 4	1 0 6	0 0 3	4 11 1
.....	.....	...	4 2 5	0 11 1	0 0 5	4 13 11

(*r*) Including drawback on account of tree-tax is Rs. 1,30,000.
(*s*) Including drawback on account of tree-tax is Rs. 30,000.
(*t*) The figures of consumption shown in this Appendix D indicate actual sales by shopkeepers, while Imperial Form No. 4 gives issues from distilleries.

D.

population; (3) the minimum revenue guaranteed in monopoly districts, including Native States attached to them for maximum selling prices per gallon for Mowra and Toddy spirit; and (6) the incidence of duty, fees, etc., per and also similar information for important towns or areas of such districts for the same period.

13				14
proof gallon of				
Average of previous 5 years.				Remarks.
Still-head duty.	License fees.	Other receipts.	Total.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
3 9 8	0 3 9	0 0 9	3 14 2	(*a*) Ahmedabad City, Cantonment and 10 miles round.
				(*a-1*) Parántij Táluka, including Modása Mahál (except Deroli, Amodra and Indran villages) and Rakhial village in the Mahi Kántha Agency.
				(*a-2*) Rest of the district.
3 0 10	0 3 9	...	3 4 7	(*a-3*) Deesa Cantonment.
				(*b*) Mátar, Mehmadabad, A'nand, Nadiád and Borsad Tálukas, Dákor Town, Bhadarwa, Umetha and Dodka Mewás States in Rewa Kántha, Ghodasar and Haldarwas Tálukas and the Bávisi village of
1 1 6	0 1 5	0 0 2	1 3 1	Barmuwada in the Mahi Kántha Agency.
				(*b-1*) Pandu Mewás.
				(*b-2*) Thásra Táluka (excluding Dákor Town), Kapadvanj Táluka, Deroli, Amodra and Indran village
3 13 8	0 3 9	...	4 1 5	of Modása Mahál of Ahmedabad District, the Bávisi village of Mahisa in the Mahi Kántha Agency and Khadal Táluka.
				(*c*) Whole of the district except Sankheda Mewás.
3 14 2	0 2 4	...	3 0 6	(*c-1*) Sankheda Mewás.
				(*d*) Broach City and 10 miles round.
				(*d-1*) Rest of the district.
				(*e*) Surat City and 5 miles round.
3 5 3	...	...	3 5 3	(*e-1*) Chorási and Olpád Tálukas beyond 5 miles from Surat City and western part of Bulsár Táluka.
				(*e-2*) Jalálpur Táluka and western part of Bárdoli, Mándvi and Chikhli Tálukas.
				(*e-3*) Párdi Táluka and eastern part of Bulsár and Mándvi Tálukas.
4 6 1	1 5 3	...	5 11 4	(*e-4*) The eastern part of Bárdoli and Chikhli Tálukas.
				(*e-5*) The Dángs.
3 9 0	...	...	3 9 0	(*f*) Thána, Bándra and Coorla Towns in Sálsette Táluka and Bassein Town.
				(*f-1*) Rest of Sálsette Táluka.
				(*f-2*) Rest of Bassein Táluka.
0 13 10	...	0 0 8	0 14 6	(*f-3*) Máhim and Dáhánu Tálukas and Umbargaon Petha.
0 13 4	...	0 0 6	0 13 10	(*f-4*) Rest of the district and Jawhár State.
				(*f-5*) Thána and Bassein Towns.
4 5 0	0 3 7	...	4 8 7	(*f-6*) Bándra and Coorla Towns in Sálsette Táluka.
				(*f-7*) Rest of Sálsette Táluka.
4 10 11	0 3 11	0 0 3	4 15 1	(*f-8*) Rest of Bassein Táluka.
				(*g*) Panwel and Alibág Towns.
5 4 9	1 1 11	0 0 11	6 7 7	(*g-1*) Rest of Panwel and Alibág Tálukas and Pen Táluka.
				(*g-2*) Rest of the district and Sudhágad Mahál of Bhor State.
4 7 1	0 5 8	0 0 1	4 12 10	(*h*) Hubli Town and 10 miles round.
				(*h-1*) Rest of the district.
4 10 2	0 4 4	...	4 14 6	(*i*) Sholápur City and 10 miles round.
				(*i-1*) Rest of the district.
4 15 7	0 15 6	0 0 1	5 15 2	
5 5 11	1 3 4	0 0 7	6 9 10	(*j*) Poona City, Cantonment and 10 miles round.
				(*j-1*) Rest of the district.
4 15 8	1 3 4	0 0 1	6 3 1	
3 7 11	0 5 3	...	3 13 2	(*k*) Násik City.
				(*k-1*) Báglán and Kalvan Tálukas.
				(*k-2*) Peint Táluka.
				(*k-3*) Rest of the district.
2 13 1	0 3 11	0 0 6	3 1 6	(*l*) Dhulia Town.
				(*l-1*) Rest of the Dhulia Táluka and Sindkheda and Shirpur Tálukas.
				(*l-2*) Sháháda, Taloda, Pimpalner and Nandurbár Tálukas and Mewási estates below-ghát.
				(*l-3*) Navápur Petha.
3 8 10	0 8 0	0 0 2	4 1 0	(*m*) Jalgaon and Bhusával Towns.
				(*m-1*) Rest of the district.

Note.—Figures in italics in columns 8, 9, and 10 are for the Native States attached to British Districts for A'bkári management.

W. W. DREW,
Commissioner of Customs, Salt, Opium and A'bkári.

Memorandum of Country Spirit Consumption, &c., in certain large towns.

1	2	3	4		5		6	7	8	
Serial No.	Towns.	Population.	Consumption of Country spirit in terms of proof.				Actual realisations still-head duty (a).	License fees (b).	Total realisations.	
			1909-1910.		Average of previous 5 years.				1909-10.	Average of previous 5 years.
			Total gallons.	Rate per head of population	Total gallons.	Rate per head of population				
				Drams.		Drams.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment ...	184,789	51,226	13·3	43,632	11·3	2,21,977	24,190	2,46,167	(c) 1,66,948
2	Broach City	42,896	27,195	30·4	26,600	29·8	1,17,845	17,285	1,35,130	(c) 1,01,155
3	Surat City	119,306	46,629	18·8	65,895	26·5	2,02,075	32,465	2,34,540	(c) 2,39,963
4	Thána Town } *Thána District* ...	16,011	17,005	51·0	17,600	52·8	82,042	.....	82,042	67,635
5	Bándra do. }	22,075	22,734	49·4	25,576	55·6	1,08,687	.....	1,08,687	96,205
6	Coorla do. }	14,831	8,830	28·6	9,848	31·9	42,909	.....	42,909	37,860
7	Bassein do. }	10,702	10,133	45·4	12,901	57·9	47,764	.....	47,764	45,441
8	Panvel Town } *Kolába District* ...	10,152	7,724	36·6	7,261	34·3	33,473	.....	33,473	28,395
9	Alibág do. }	6,055	3,721	29·5	3,145	24·9	15,933	.....	15,933	12,104
10	Dhárwár City	31,279	11,241	17·3	8,566	13·1	52,458	4,470	56,928	(c) 39,198
11	Belgaum City and Cantonment	36,878	24,305	31·6	22,908	29·8	1,29,628	12,000	1,41,628	(c) 1,18,359
12	Sholápur City, Cantonment and places within ten miles round.	105,575	24,631	11·2	18,788	8·5	1,23,154	15 925	1,39,079	(c) 91,450
13	Sátára City and Cantonment	26,022	9,342	17·2	7,857	14·5	46,710	3,645	50,355	(c) 37,975
14	Poona City and Cantonment	153,320	87,966	27·5	1,00,350	31·4	4,98,474	1,39,850	6,38,324	(c) 5,35,199
15	Ahmednagar City and Cantonment ...	42,032	20,098	23·0	20,640	23·6	1,00,492	13,955	1,14,447	(c) 99,762
16	Násik City...	21,490	13,555	30·3	11,132	24·9	58,742	10,110	68,852	(c) 44,268
	West Khándesh.									
17	Dhulia Town	24,726	11,790	22·9	13,406	26·0	49,429	14,300	63,729	(c) 42,573
	East Khándesh.									
18	Jalgaon Town	16,259	6,118	18·1	6,609	19·5	25,704	6,900	32,604	(c) 21,246
19	Bhusával do.	16,363	11,319	33·2	12,489	36·6	47,804	11,700	59,504	(c) 40,734
	Total for Towns ...	900,761	4,15,562	22·1	435,203	23·2	20,05,300	3,06,795	23,12,095	18,66,470

1	2	9			10			11			12
Serial No.	Towns.	Maximum selling prices of Mowra or Molasses spirit per gallon.			Incidence per proof gallon of						Remarks.
					1909-10.			Average of previous 5 years.			
		25° U. P.	60° U. P.	40° U. P.	Still-head duty.	License fees.	Total.	Still-head duty.	License fees.	Total.	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad City and Cantonment.	5 0 0	3 0 0	...	4 5 4	0 7 7	4 12 11	3 13 3	...	3 13 3	(a) Figures in this column represent duty on liquor actually consumed.
2	Broach City	5 0 0	3 0 0	...	4 5 4	0 10 2	4 15 6	3 12 10	...	3 12 10	
3	Surat City	4 12 0	2 12 0	...	4 5 4	0 11 2	5 0 6	3 10 3	...	3 10 3	
4	Thána Town } *Thána District.*	5 4 0	2 12 0	...	4 13 2	...	4 13 2	3 13 6	...	3 13 6	(b) Figures in this column represent fees actually bid for shops at auction.
5	Bándra do. }	5 8 0 (d)	3 0 0 (d)	...	4 12 6	...	4 12 6	3 12 2	...	3 12 2	
6	Coorla do. }	5 12 0 (e)	3 0 0 (e)	...	4 13 9	...	4 13 9	3 13 6	...	3 13 6	
7	Bassein do. }				4 11 5	...	4 11 5	3 8 4	...	3 8 4	
8	Panvel Town } *Kolába District.*	4 12 0	2 8 0	...	4 5 4	...	4 5 4	3 14 7	...	3 14 7	(c) Exclusive of license fees which are not ascertainable for the towns separately.
9	Alibág do. }				4 4 6	...	4 4 6	3 13 7	...	3 13 7	
10	Dhárwár City	5 0 0	...	4 0 0	4 10 8	0 6 4	5 1 0	4 9 3	...	4 9 3	(d) This is rate of maximum selling price on toddy spirit in the towns of Thana and Bassein.
11	Belgaum City and Cantonment .	5 8 0	3 4 0	...	5 5 4	0 7 11	5 13 3	5 2 8	...	5 2 8	
12	Sholápur City, Cantonment and places within ten miles round.	5 8 0	3 0 0	...	5 0 0	0 10 4	5 10 4	4 13 11	...	4 13 11	
13	Sátára City and Cantonment ...	5 4 0	2 12 0	...	5 0 0	0 6 3	5 6 3	4 13 4	...	4 13 4	
14	Poona City and Cantonment ...	6 12 0	3 12 0	...	5 10 8	1 9 5	7 4 1	5 5 4	...	5 5 4	(e) This is rate of maximum selling price on toddy spirit in the towns of Bándra and Coorla.
15	Ahmednagar City and Cantonment.	5 4 0	2 12 0	...	5 0 0	0 11 1	5 11 1	4 13 4	...	4 13 4	
16	Násik City	4 12 0	2 12 0	...	4 5 4	0 11 11	5 1 3	3 15 8	...	3 15 8	
	West Khándesh.										
17	Dhulia Town	4 8 0	2 12 0	...	4 3 1	1 3 5	5 6 6	3 2 10	...	3 2 10	
	East Khándesh.										
18	Jalgaon Town	4 8 0	2 12 0	...	4 3 3	1 2 1	5 5 4	3 3 5	...	3 3 5	
19	Bhusával do.				4 3 7	1 0 7	5 4 2	3 4 3	...	3 4 2	
	Average ..	...	...	...	4 13 2	...	...	4 4 7	...	4 4 7	

W. W. DREW,
Commissioner of Customs, Salt,
Opium and A'bkári.

APPENDIX E

APPENDIX

Statement showing (1) the rates of tree-tax ; (2) the maximum selling prices per gallon of toddy sold (a) at booths and sale at shops and (d) for hawking ; (4) the number of trees licensed to be tapped for raw toddy ; and (5) the quantity

Serial No.	District.	Tree-tax rates on		Maximum selling price per gallon of toddy		1909-10.						
						Number of licenses issued for					Number of trees	
		Cocoanut and Brab.	Date and Wild Palm.	At Booths.	At Shops.	Domestic consumption.	Tree-foot-booths.	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab.
1	2	3		4		5	6	7	8	9	10	11
1	Ahmedabad	Rs. a. p. 5 0 0	Rs. a. p. 2 0 0	Rs. a. p. 0 9 0	Rs. a. p. 0 9 0	...	...	5	...	5	...	...
2	Kaira	(a) 0 8 0	(a) 0 8 0	.....	.....	31	...	...	...	31	...	...
3	Panch Mahâls	.....	.....	.....	.....	...	...	...	...	...	...	...
4	Broach	5 8 0	2 8 0	0 4 0	0 4 0	2	46	14	2	64	...	1,200
5	Surat	(b) 7 0 0 (c) 5 8 0 (d) 6 0 0 (e) 5 0 0 (f) 4 8 0 (g) 1 12 0 (h) 1 0 0 (i) 3 0 0 (j) 6 0 0	(b) 4 0 0 (c) 2 8 0 (d) 3 0 0 (e) 2 0 0 (f) 1 8 0 (g) 1 0 0 (h) 0 4 0 (i) 1 0 0 (j) 2 0 0 (j-1) 1 0 0 (k) 1 4 0 (k-1) 1 8 0	(b) 0 3 0 (c) 0 3 0 (d) 0 3 0 (e) 0 3 0 (f) 0 3 0 (g) 0 3 0 (h) 0 1 6 (i) 0 3 0	(b) 0 4 6 (c) 0 4 6 (d) 0 4 6 (e) 0 4 0 (f) 0 4 0 (g) 0 4 0 (h) 0 2 0 (i) 0 4 0	7,843	189	220	2	8,254	100	1,207
6	Thâna	(l) 12 0 0 (m) 10 0 0 (n) 7 8 0 (o) 5 0 0 (p) 9 0 0	6 0 0 5 0 0 3 0 0 2 0 0 3 0 0	0 3 0 0 2 0 0 3 0	0 4 0 0 3 0 0 4 0	2	341	229	1	573	194	5,988
7	Bombay	12 0 0	6 0 0	0 6 0	.....	3	108	91	80	282	...	...
8	Kolâba	(q) 12 0 0 (r) 9 0 0	6 0 0 3 9 0	0 3 0	0 4 0	1	50	32	...	83	354	479
9	Ratnâgiri	8 0 0	3 0 0	0 4 6	0 4 6	...	...	154	...	154	11,050	...
10	Kânara ... Below-ghât ...	8 0 0	3 0 0	0 6 0	0 6 0	...	...	75	...	75	2,576	...
	Above-ghât ...			.....	0 6 0	...	...	30	...	30	14	...
11	Dhârwâr	6 0 0	3 0 0	0 6 0	0 6 0	...	27	129	4	160	...	...
12	Belgaum	6 0 0	3 0 0	0 6 0	0 6 0	...	*22	91	3	116	...	675
13	Bijâpur	6 0 0	3 0 0	0 6 0	0 6 0	...	4	103	...	107	...	...
14	Sholâpur	6 0 0	3 0 0	0 6 0	0 6 0	...	2	18	...	20	...	...
15	Sâtâra	6 0 0	2 0 0	.....	0 9 0	6	...	...	...	6	...	...
16	Poona	6 0 0	3 0 0	0 6 0	0 6 0	5	90	29	...	64	2	...
17	Ahmednagar	6 0 0	3 0 0	0 6 0	0 6 0	...	1	6	...	7	...	...
18	Nâsik	6 0 0	2 0 0	.....	0 9 0	...	4	9	...	13	...	...
19	West Khândesh	6 0 0	2 0 0	.....	.....	...	3	4	...	7	...	...
20	East Khândesh	6 0 0	2 0 0	0 9 0	0 9 0	...	3	1	...	4	...	...
	Total	.....	.....	.....	.....	7,893	830	1,240	92	10,055	14,290	9,549

* Out of these 6 were not opened.

Note.—The number of licenses issued for Native States

E.

(b) at shops ; (3) the number of licenses granted (a) for domestic consumption, (b) for sale at tree-foot booths, (c) for of toddy reported to have been sold from shops in each British District of the Presidency during the year 1909-10.

1908-09.													
licensed to be tapped.		Quantity of toddy sold.	Number of licenses issued for					Number of trees licensed to be tapped.				Quantity of toddy sold.	Remarks.
Date.	Total.		Domestic consumption.	Tree-foot booths.	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab.	Date.	Total.		
12	13	14	16	16	17	18	19	20	21	22	23	24	25
		Gallons.										Gallons.	
250	250	6,379	...	...	7	...	7	...	...	125	125	3,160	
59	59	.....	3	...	...	...	3	...	...	4	4	.....	(a) Kaira District and Deroli, Amodra and Indrau villages of Modása Mahál of Ahmedabad District.
...	...	.....	...	...	...	...	...	...	...	...	...	.....	
1,281	2,491	64,240	1	10	21	...	32	...	1,200	876	2,076	76,190	
1,20,243	1,21,555	23,43,316	7,812	28	234	6	8,080	...	1,124	1,11,189	1,12,313	2,237,783	(b) Surat City, and 10 miles round. (c) Olpád Táluka beyond 10 miles from Surat City. (d) Jalálpur Táluka and 33 coast villages of Bulsár Táluka. (e) Párdi Táluka. (f) Bulsár Táluka, exclusive of 33 coast villages. (g) Bárdoli Táluka and part of Mándvi Táluka south of the Tápti. (h) Part of Mándvi Táluka north of the Tápti. (i) Chikhli Táluka. (j) Dangs. (j-1) Chikhli Táluka for Kaliparaj. (k) Párdi, and Bulsár East for Kaliparaj. (k-1) Bulsar West for Kaliparaj.
26,960	33,142	13,71,632	1	327	212	...	540	185	5,554	29,736	35,475	942,743	(l) Sálsette and Bassein Tálukas. (m) Máhim Táluka. (n) Dáhánu Táluka. (o) Umbargaon Petha. (p) Rest of the district and Jawhár State.
...	...	.....	1	110	93	80	284	...	...	...	...	.....	
831	1,661	66,529	...	15	60	...	75	257	490	998	1,745	59,279	(q) Panvel and bagayat part of Alibág Táluka. (r) Rest of the district and Sudhágad Mahál.
21	11,071	803,768	...	...	158	...	158	10,548	...	55	10,603	693,253	
...	2,576	264,741	...	...	74	...	74	2,563	...	...	2,563	258,657	
3,199	3,213	54,819	...	...	30	...	30	...	3,462	...	3,463	69,984	
29,851	29,851	471,949	...	2	115	...	117	...	...	29,589	29,589	515,592	
20,566	21,241	384,805	...	2	100	...	102	...	6,530	12,757	19,287	323,015	
26,154	26,154	564,704	...	1	110	...	111	...	...	24,094	24,094	517,409	
10,803	10,803	330,852	...	...	13	...	13	...	...	12,200	12,200	251,578	
15	15	.....	7	...	...	...	7	5	...	15	20	191	
7,692	7,694	309,967	6	20	36	...	62	2	...	7,290	7,292	266,458	
1,799	1,799	61,698	...	1	5	...	6	...	...	1,469	1,469	55,285	
592	592	12,187	...	...	6	...	6	...	...	406	406	7,141	
750	750	14,090	...	...	...	...	...	...	...	...	...	.....	
118	118	2,108	...	1	1	...	2	...	...	289	289	9,292	
2,51,239	2,75,128	71,27,894	7,831	517	1,380	86	9,714	13,560	18,360	2,31,032	2,63,012	6,347,029	

was 111 compared with 81 in the previous year.

W. W. DREW,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX F.

Statement showing the quantities of Foreign Liquors imported into Bombay by sea and sold by Licensees of Foreign Imported Liquors and Country Spirits excised at Tariff rates in each district of the Bombay Presidency during the year 1909-10.

	Districts.	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).			Denatured and perfumed spirits.
					Rectified spirit (undenatured).	Other sorts.	Total.	
	1	2	3	4	5	6	7	8
	Imported by sea into Bombay—	Gallons (Liquid).	Gallons (Liquid).	Gallons (Liquid).	Gallons (Proof).	Gallons (Proof).	Gallons (Proof).	Gallons (Liquid).
	1909-10 ...	1,235,475	111,598	4,186	41,456	293,837	335,293	42,745
	1908-09 ...	1,087,536	107,002	3,235	41,598	294,740	336,338	44,433
	Sold by Licensees—							
1	Ahmedabad ...	1,838	601	27	...	5,182	5,182	308
2	Kaira ...	26	16	...	...	298	298	21
3	Panch Mahâls ...	117	24	2	...	172	172	...
4	Broach ...	205	183	11	...	2,199	2,199	8
5	Surat ...	319	542	35	...	4,058	4,058	338
6	Thána ...	934	426	10	...	3,320	3,320	77
7	Bombay ...	982,862	58,416	3,008	13,750	215,802	229,552	106,841
8	Kolába ...	416	226	4	...	1,989	1,989	24
9	Ratnágiri ...	53	89	...	...	776	776	...
10	Kánara ...	187	176	...	...	721	721	29
11	Dhárwár ...	2,660	637	6	...	6,241	6,241	132
12	Belgaum ...	19,645	460	14	...	4,733	4,733	303
13	Bijápur ...	104	18	...	...	560	560	23
14	Sholápur ...	1,204	212	7	1	3,544	3,545	2
15	Sátára ...	467	220	8	3	3,103	3,106	56
16	Poona ...	22,393	1,412	136	35	10,268	10,303	1,908
17	Ahmednagar ...	1,648	515	30	...	3,799	3,799	102
18	Násik ...	2,612	322	10	4	2,758	2,762	59
19	West Khándesh ...	88	50	1	1	1,227	1,228	16
20	East Khándesh ...	2,999	224	7	...	3,175	3,175	76
	Total... 1909-10 ...	1,040,777	64,769	3,316	13,794	273,925	287,719	110,323
	Total... 1908-09 ...	905,428	83,103	3,034	21,842	289,913	311,755	72,934

APPENDIX G.

Statement showing the quantities of (a) imported and (b) locally produced denatured Spirits passed into consumption at the favourable 5 per cent. ad valorem *Rate of Duty during the year 1909-10 in the Bombay Presidency.*

Denatured Spirit imported from Foreign Countries.		Denatured Spirit produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other Provinces.			
Country from which imported.	Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other Provinces.	Province from which imported.	Quantity consumed locally.	Exported to other Provinces.	
1	2	3	4	5	6	7	8	9
	Imp. Gals.		Imp. Gals.	Imp. Gals.		Imp. Gals.	Imp. Gals.	
United Kingdom ...	35	...	...	...	.....	...	...	* This was imported from Calcutta but is presumed to be the produce of Java.
Austria-Hungary ...	11,749	...	...	...	.....	...	...	
Germany ...	14,030	...	...	...	.....	...	...	
Java ...	8,693	...	...	...	.....	...	...	
	21,192*	...	...	...	.....	...	...	
Natal ...	1,639	...	...	...	.....	...	...	
Muskat or Oman ...	186	...	...	...	.....	...	...	
Total ...	57,524	...	...	...	.....	...	...	

W. W. DREW,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX H.

APPENDIX

Statement showing (1) the consumption of intoxicating drugs, (2) the rates of duty and (4) the incidence of duty, fees, etc., per seer of the drugs consumed

Serial Number.	District.	Consumption of intoxicating drugs.		Rates of duty per seer.			Revenue	
		Total. (a)	Per head.	Gánja.	Bháng.	Charas.	Duty. (b)	License fees. (c)
1	2	3		4				5
		Seers.	Tolas.				Rs.	Rs.
1	Ahmedabad	3,752	0·4	Rs. 5-0-0.	Re. 1-0-0.	Rs. 8-0-0.	17,703	7,539
2	Kaira	1,069	0·1				4,492	3,682
3	Panch Mahális	546	0·2				1,993	400
4	Broach	914	0·2				3,946	2,112
5	Surat	1,733	0·2				6,382	5,116
6	Thána	1,046	0·1				5,127	2,823
7	Bombay	17,838	1·5				87,045	28,195
8	Kolába	1,017	0·1				4,816	1,941
9	Ratnágiri	841	0·06				4,181	4,138
10	Kánara	1,209	0·2				6,041	4,821
11	Dhárwár	4,222	0·3				21,090	19,448
12	Belgaum	2,277	0·2				11,385	4,359
13	Bijápur	1,002	0·1				5,010	4,489
14	Sholápur	1,604	0·2				8,187	3,623
15	Sátára	4,512	0·3				22,524	5,550
16	Poona	4,840	0·4				24,038	35,405
17	Ahmednagar	1,778	0·2				8,586	8,010
18	Násik	2,182	0·2				10,389	14,627
19	West Khándesh	654	0·1				2,854	2,415
20	East Khándesh	1,549	0·1				7,010	5,857
	Total ...	54,585	0·3	...	...	...	2,62,799	1,64,550

APPENDIX

Statement showing the area under Hemp cultivation and the Intoxicating Drugs produced, lodged

Name of Táluka in which permitted.	Cultivation. Of Gánja. Number of Villages in which permitted.	Of Gánja. Area cultivated.	Of Bháng. Number of Villages in which permitted.	Of Bháng. Area cultivated.	Name of the Warehouse in which the drugs were lodged, &c.	Intoxicating Drugs produced during the year. Gánja.	Bháng.	Balance at the Warehouse on the 1st April 1909. Gánja.	Bháng	Charas.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond. Gánja.	Bháng.	Charas.	Total (columns 7 to 14). Gánja.	Bháng.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Ahmednagar District.		A. g.		A. g.		Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmednagar																
Nevása	18	281 14	1	5 21	Ahmednagar	3,552 23	7 27	815 34	20 23	...	439 35	27 15	...	4,808 12	55 25	...
Kopergaon	26	...	1	...												
Ráhuri	5	8 30	...	...												
	14	5 11	1	...												
Sátára District.																
Khánápur	13	79 10	...	...	Vita ...	737 35	...	255 18	...	...	14 0	...	...	1,007 13	...	...
					Bombay ...	...	...	91 31	22 36	13 36	1,011 9	118 17	161 1	1,103 0	141 13	174 38
					Surat ...	...	...	10 12	10 5	1 15	72 10	30 35	2 27	82 21	41 0	4 2
					Ahmedabad ...	...	...	2 21	14 31	7 19	153 21	26 4	20 9	156 2	40 35	27 23
Total ...	(a)76	374 15	(b)3	5 21		4,290 18	7 27	1,175 36	68 15	22 30	1,690 35	202 31	183 37	7,157 8	278 33	206 28

(a) The plant was actually cultivated in 20 villages.
(b) Do. do. 1 village.

H.

per seer leviable on such drugs, (3) the realisations on account of duty, fees, etc., in each British District of the Presidency during the year 1909-10.

sations.		Incidence on consumption per seer.				Remarks.
Other items.	Total.	Duty.	License fees.	Other items.	Total.	
		6				7
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
102	25,344	4 11 6	2 0 2	0 0 5	6 12 1	(a) This is the total of Gánja, Bháng and Charas only; the preparations of Gánja like Májum, etc., which are included in other sorts in column 22 of Imperial Form I being excluded.
36	8,210	4 3 3	3 7 1	0 0 6	7 10 10	
35	2,428	3 10 5	0 11 9	0 1 0	4 7 2	
44	6,102	4 5 1	2 5 0	0 0 9	6 10 10	
86	11,584	3 10 11	2 15 3	0 0 10	6 11 0	
50	8,000	4 14 5	2 11 2	0 0 9	7 10 4	
119	1,15,359	4 14 1	1 9 3	0 0 1	6 7 5	
48	6,805	4 11 9	1 14 6	0 0 9	6 11 0	
34	8,353	4 15 7	4 14 9	0 0 8	9 15 0	(b) This is the duty on drugs actually consumed as shown in column 3.
47	10,909	5 0 0	3 15 10	0 0 7	9 0 5	
171	40,709	4 15 11	4 9 8	0 0 8	9 10 3	
91	15,835	5 0 0	1 14 8	0 0 8	6 15 4	
56	9,555	5 0 0	4 7 8	0 0 11	9 8 7	(c) This is the fee bid for shops at auction, while the figure in Imperial Form I, Column 26, shows the sum realized during the year.
46	11,856	5 1 8	2 4 2	0 0 5	7 6 3	
168	28,242	4 15 10	1 3 8	0 0 7	6 4 1	
165	59,608	4 15 6	7 5 0	0 0 7	12 5 1	
352	16,943	4 13 3	4 8 1	0 3 2	9 8 6	
91	25,107	4 12 2	6 11 3	0 0 8	11 8 1	
64	5,333	4 5 10	3 11 1	0 1 7	8 2 6	
136	13,003	4 8 5	3 12 6	0 0 5	8 5 4	
1,941	4,29,290	4 13 0	3 0 3	0 0 7	7 13 10	

I.

in and issued from and balance at the Warehouses, &c., during the year ending the 31st March 1910.

Intoxicating Drugs removed from the Warehouse during the year									Balance at the Warehouse on 31st March 1910.				Approximate average selling price per maund exclusive of duty.		
On payment of duty by licensed vendors in British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			For destruction being useless.						Warehouse rent.			
Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas	Gánja.	Bháng.	Charas.		Gánja.	Bháng.	Charas.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
793 10	35 22	...	416 25	2 20	...	(c) 1,259·24	(d) 1 31	...	2,341 33	15 32	...	129 2 9	30 to 80	20 0 0	.....
165 4	...	...	58 1	...	...	(e) 212 25	...	...	569 24	...	...	21 12 9	15 to 80	.....	.....
878 5	109 31	139 39	...	...	...	51 13	6 38	...	173 22	24 23	34 39	24 0 6	(f) 47 4 4 / 65 0 0	15 0 0	(h) 108 14 3 / 148 5 4
58 0	30 33	3 12	...	...	...	16 3	2 3	0 3	8 18	8 4	0 27	3 2 6	(g) 50 0 0	15 0 0	(i) 100 0 0
104 13	29 27	17 13	...	...	...	(j) 27 3	(k) 1 18	(l) 0 2	24 26	9 31	10 14	5 12 6	60 0 0	15 0 0	120 0 0
1,998 32	205 33	160 24	474 26	2 20	...	1,563 28	12 10	0 5	3,118 3	58 10	45 39	183 15 0			

(c) Inclusive of 83 maunds 25 seers on account of dryage.
(d) Do. of 39 seers do. do.
(e) Exclusive of 1 maund 38 seers of seeds issued free of duty and inclusive of 24 maunds 3 seers on account of deficiency.
(f) Price of Khandwa drug.
(g) Price of Ahmednagar drug.
(h) Price of old drugs.
(i) Price of new drugs.
(j) Inclusive of 22 seers on account of dryage.
(k) Inclusive of 18 seers on account of dryage.
(l) Inclusive of 2 seers on account of dryage.

W. W. DREW,

Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX J.

Statement showing the quantities of Opium imported direct from Málwa or purchased at the Bombay Opium Warehouse or at the Local Government Depôts by the Opium Licensees of the several British Districts and Native States of the Bombay Presidency and the amount of duty realised during the financial year 1909-10.

	Name of British Districts or Native States.	Opium imported or brought from					Duty realised on				Remarks.
		Málwa direct.		Bombay Opium Warehouse.	Local Government Depôts.	Total of columns 2 to 5 in lbs.	Opium shown in column 2 at Rs. 700 per chest.	Opium shown in column 4.		Total of columns 7 to 9.	
		Duty-paid.	Duty-free.					Opium transferred from Imperial to Excise at Rs. 600 per chest.	Differential duty at Rs. 100 per chest.		
	1	2	3	4	5	6	7	8	9	10	11
		Chests.	Chests.	Chests.	Lbs.	Lbs.	Rs.	Rs.	Rs.	Rs.	
	British Districts.				(a)						
1	Ahmedabad ...	...	...	143½	...	19,532	...	86,100	14,350	1,00,450	(a) Figures in column 5 denote the issues out of 505 chests purchased by Government for supply to depôts. (b) This is inclusive of the pass fee of Rs. 1,23,200 on 176 chests issued to Sind. (c) Issues to Baroda Cantonment (lbs. 68), and Aden (lbs. 90).
2	Kaira ...										
3	Panch Mahâls ...	...	...	27	...	3,675	...	16,200	2,700	18,900	
4	Broach ...	...	...	38½	...	5,240	...	23,100	3,850	26,950	
5	Surat ...	...	...	18	...	2,450	...	10,800	1,800	12,600	
6	Thána ...	...	...	...	762	762	...	...	...	.....	
7	Bombay ...	...	...	...	12,128	12,128	...	...	...	.....	
8	Kolába ...	...	...	...	697	697	...	...	...	.....	
9	Ratnágiri ...	...	...	...	207	207	...	...	...	.....	
10	Kánara ...	...	...	...	150	150	...	...	...	.....	
11	Dhárwár ...	...	...	...	785	785	...	...	...	.....	
12	Belgaum ...	...	...	...	632	632	...	...	...	.....	
13	Bijápur ...	...	...	...	384	384	...	...	...	.....	
14	Sholápur ...	...	...	63	...	8,575	...	37,800	6,300	44,100	
15	Sátára ...	...	...	...	2,494	2,494	...	...	...	.....	
16	Poona ...	...	...	76	...	10,344	...	45,600	7,600	53,200	
17	Ahmednagar ...	...	...	67	...	9,119	...	40,200	6,700	46,900	(d) Inclusive of the pass fee on ¼ chest of the year 1908-09 realized during 1909-10 and exclusive of the pass fee on 2½ chests of the year 1909-10 which was not realized during that year.
18	Násik ...	...	...	28½	...	3,879	...	17,100	2,850	19,950	
19	West Khándesh ...	...	...	...	1,882	1,882	...	...	...	.....	
20	East Khándesh ...	...	...	...	8,684	8,684	...	...	...	.....	
	Purchased by Government.	...	...	(b) 505	...	...	...	3,03,000	50,500	(b) 3,53,500	
					(c)158	(c)158	...	...	...	.....	
	Total, British Districts ...	...	...	966½	28,963	91,777	...	5,79,900	96,650	6,76,550	
	Native States.										
1	Cutch ...	10½	...	57	...	9,187	7,350	34,200	5,700	47,250	(e) This figure exceeds the Accountant General's figure by Rs. 1,750 denoting pass fee on 2½ chests paid in cash at the Indore Treasury and not shown by the Accountant General.
2	Káthiáwár ...	(d) 197	...	16½	8,615	37,675	(d)1,36,500	9,900	1,650	1,48,050	
3	Pálanpur ...	...	57½	23½	75	11,700	...	14,100	2,350	16,450	
4	Mahi Kántha ...	...	11½	...	1,538	3,103	...	...	...	.....	
5	Rewa Kántha ...	1½	37	9	...	6,465	1,050	5,400	900	7,350	
6	Cambay ...	...	...	13½	...	7,837	...	8,100	1,350	9,450	
7	Other States ...	...	...	2	4,651	4,923	...	1,200	200	1,400	
	Total, Native States ...	209	106	121½	14,879	74,290	1,44,900	72,900	12,150	2,29,950	
	Grand Total ...	209	106	1,088	43,842	166,067	1,44,900	6,52,800	1,08,800	(e) 9,06,500	

W. W. DREW,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX K.

Statement showing (1) the consumption of opium, (2) the rate of duty, (3) the realizations on account of duty, fees, etc., (4) the maximum selling prices, and the incidence of duty, fees, etc., per pound of opium consumed in each British District of the Presidency during the year 1909-10.

Serial Number.	District.	Consumption of opium.		Rate of duty.	Realisations.			
		Total.	Per head.		Duty. (a)	License fees. (b)	Other items. (c)	Total.
1	2	3		4	5			
		Lbs.	Tolas.		Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	13,254	·67	Rs. 54 per pound.	68,163	...	17	68,180
2	Kaira	5,907	·27		30,379	...	...	30,379
3	Panch Mahâls	3,772	·58		19,399	...	...	19,399
4	Broach	5,476	·75		28,162	...	2	28,164
5	Surat	2,517	·15		12,945	...	...	12,945
6	Thána	769	·038		3,955	2,624	80	6,659
7	Bombay	12,067	·49		62,059	50,175	37	1,12,271
8	Kolába	681	·045		3,502	1,406	145	5,053
9	Ratnágiri	202	·007		1,039	288	1	1,328
10	Kánara	147	·013		756	159	9	924
11	Dhárwár	784	·03		4,032	4,316	28	8,376
12	Belgaum	623	·025		3,204	1,598	5	4,807
13	Bijápur	376	·02		1,934	1,056	20	3,010
14	Sholápur	8,201	·45		42,177	...	...	42,177
15	Sátára	2,474	·09		12,723	9,045	51	21,819
16	Poona	10,522	·42		54,113	...	20	54,133
17	Ahmednagar	8,734	·42		44,918	...	...	44,918
18	Násik	3,715	·18		19,106	...	60	19,166
19	West Khándesh	1,876	·16		9,648	5,936	8	15,592
20	East Khándesh	8,682	·36		44,650	31,620	5,185	81,455
	Total ...	90,779	·23	...	4,66,864	1,08,223	5,668	5,80,755
Gain on sale-proceeds of opium								86,897
							Total ...	6,67,652

Serial Number	District.	Maximum selling prices per pound.	Incidence on consumption.				Remarks.
			Duty. (a)	License fees. (b)	Other items. (c)	Total.	
1	2	6	7				8
		Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad	15	5 2 3	...	...	5 2 3	(a) This is duty on opium consumed as shown in column 3.
2	Kaira	15	5 2 3	...	...	5 2 3	
3	Panch Mahâls	15	5 2 3	...	...	5 2 3	
4	Broach	15	5 2 3	...	...	5 2 3	
5	Surat	15	5 2 3	...	...	5 2 3	(b) These are fees actually bid for shops at auction.
6	Thána	16	5 2 3	3 6 7	0 1 8	8 10 6	
7	Bombay	17½	5 2 3	4 2 6	0 0 1	9 4 10	
8	Kolába	16	5 2 3	2 1 0	0 3 5	7 6 8	
9	Ratnágiri	16	5 2 3	1 6 9	0 0 1	6 9 1	(c) These are miscellaneous receipts, being the total of those shown in columns 29 and 31 of Imperial Form No. 1.
10	Kánara	16	5 2 3	1 1 3	0 1 0	6 4 6	
11	Dhárwár	16	5 2 3	5 8 1	0 0 7	10 10 11	
12	Belgaum	16	5 2 3	2 9 0	0 0 2	7 11 5	
13	Bijápur	16	5 2 3	2 12 11	0 0 10	8 0 0	
14	Sholápur	13½	5 2 3	...	...	5 2 3	
15	Sátára	16	5 2 3	3 10 6	0 0 4	8 13 1	
16	Poona	13½	5 2 3	...	...	5 2 3	
17	Ahmednagar	13½	5 2 3	...	...	5 2 3	
18	Násik	13½	5 2 3	...	0 0 3	5 2 6	
19	West Khándesh	16	5 2 3	3 2 8	0 0 1	8 5 0	
20	East Khandesh	16	5 2 3	3 10 3	0 9 7	9 6 1	
	Average ...	.....	5 2 3	1 3 1	0 1 0	6 6 4	
Gain on sale-proceeds of opium						0 15 0	
					Total ...	7 5 4	

W. W. DREW,
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APPENDIX L.

Summary of the Accounts of the Opium Transactions of the undermentioned Native States during the year 1909-1910.

	Name of State or Political Agency.	Stock on 1st April 1909.	Imported from Málwa.		Imported from Bombay.		Imported from Government Local Depôt.	Confiscated Opium.
			Duty-free.	Duty-paid.	Market.	Government Warehouse.		
	1	2	3	4	5	6	7	8
		Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
1	Cutch ...	201	...	1,429	7,758	...	...	...
2	Káthiáwár ...	8,660	...	26,814	2,246	136	8,479	1
3	Pálanpur ...	1,293	7,826	...	3,199	...	75	...
4	Mahi Kántha ...	695	1,565	...	...	340	1,198	...
5	Rewa Kántha ...	1,096	5,036	204	1,225	...	...	1
6	Cambay ...	223	...	...	1,837	...	...	...
7	Other States ...	181	...	...	272	476	4,175	...
	Total for the year 1909-1910 ...	12,349	14,427	28,447	16,537	952	13,927	2
	Total for the year 1908-1909 ...	10,517	13,883	20,144	22,527	1,292	15,275	4

	Name of State or Political Agency.	Excess on reweighment.	Total.	Sold and consumed.	Dryage.	Stock on the 31st March 1910.	Population.	Rate of licit consumption per head of Population.
	1	9	10	11	12	13	14	15
		Lbs.	Lbs.	Lbs.	Lbs.	Lbs.		Tolas.
1	Cutch ..	...	9,388	8,430	371	587	488,022	·69
2	Káthiáwár ...	5	46,341	37,519	238	8,584	2,329,196	·64
3	Pálanpur ...	...	12,393	10,047	133	2,213	467,271	·86
4	Mahi Kántha ...	...	3,798	3,695	19	84	361,545	·41
5	Rewa Kántha ...	...	7,562	6,407	239	916	479,065	·53
6	Cambay ...	5	2,065	1,807	...	258	75,225	·96
7	Other States ...	...	5,104	4,958	9	137	2,475,739	·08
	Total for the year 1909-1910 ...	10	86,651	72,863	1,009	12,779	6,676,063	·44
	Total for the year 1908-1909 ...	19	83,661	70,510	802	12,349	6,676,063	·42

W. W. DREW,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX M.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1909-1910.

	District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance Collections made in the previous year against current Demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 *minus* columns 7, 8 and 9).	Advance Collections for the coming year.	Gross Realization in the year (columns 7 and 11).	Remarks.
					Current.	Arrear.	Total.						
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	4,36,338	7	4,36,345	4,15,036	...	4,15,036	21,309	...	...	14,456	4,29,492	
2	Kaira ...	65,848	532	66,380	61,849	532	62,381	3,412	...	587	4,873	67,254	
3	Panch Mahals ...	1,52,493	...	1,52,493	1,44,443	...	1,44,443	...	...	8,050	952	1,45,395	
4	Broach ...	3,25,859	...	3,25,859	3,09,360	...	3,09,360	16,499	...	...	19,542	3,28,902	
5	Surat ...	15,13,109	...	15,13,109	14,76,596	...	14,76,596	36,513	...	...	24,885	15,01,481	
6	Thána ...	15,90,272	...	15,90,272	15,88,398	...	15,88,398	1,874	...	...	2,076	15,90,474	
7	Bombay ...	50,33,042	2,271	50,35,313	42,48,246	2,271	42,50,517	7,84,796	...	...	7,61,409	50,11,926	
8	Kolába ...	4,63,946	...	4,63,946	2,50,492	...	2,50,492	2,13,454	...	...	3,50,783	6,01,275	
9	Ratnágiri ..	3,69,833	2,101	3,71,934	3,07,833	863	3,08,696	62,321	810	107	69,718	3,78,414	
10	Kánara ...	2,06,147	...	2,06,147	1,69,304	...	1,69,304	36,843	...	...	36,126	2,05,430	
11	Dhárwár ...	7,76,857	6,345	7,83,202	7,50,697	2,352	7,53,049	19,450	..	10,703	25,955	7,79,004	
12	Belgaum ...	5,38,429	2,693	5,41,122	5,15,839	1,069	5,16,908	22,679	...	1,535	21,390	5,38,298	
13	Bijápur ...	2,69,856	492	2,70,348	2,60,839	488	2,61,327	8,979	...	42	8,081	2,69,408	
14	Sholápur ...	3,03,764	1,789	3,10,553	3,02,981	1,789	3,04,770	5,783	...	...	3,533	3,08,303	
15	Sátára ...	2,77,899	980	2,78,879	2,65,828	110	2,65,938	12,068	...	873	19,328	2,85,266	
16	Poona ...	9,96,232	9,976	10,06,208	9,31,054	8,807	9,39,861	59,452	...	6,895	82,854	10,22,715	
17	Ahmednagar ...	2,14,575	5,285	2,19,860	2,05,023	5,285	2,10,308	8,925	...	627	10,630	2,20,938	
18	Násik ...	4,54,760	1,611	4,56,371	4,29,633	1,611	4,31,244	25,099	...	28	33,651	4,64,895	
19	West Khándesh ...	6,71,142	...	6,71,142	6 23,788	...	6,23,788	46,724	...	630	41,321	6,65,109	
20	East Khándesh ...	8,49,229	3,468	8,52,697	7,89,520	3,468	7,92,988	59,669	...	40	66,149	8,59,137	
	Total ...	1,55,14,630	37,550	1,55,52,180	1,40,46,759	28,645	1,40,75,404	14,45,849	810	3,117	15,97,712	1,56,73,116	

APPENDIX N.

Statement explaining the difference between the Collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statement for the year 1909-1910.

	District.	Amount as per Treasury Account.	Deduct		Net Collections.	Add		Amount as per Demand, Collection and Balance Statement (columns 7 and 8 of Appendix M).	Remarks.
			Collections made on account of other Districts.	Collections on account of future Kists.		Collections made in other Districts, &c.	Collections made in advance and subsequently brought to account.		
	1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad	4,29,492	.....	14,456	4,15,036	...	21,309	4,36,345	
2	Kaira	2,12,649	1,44,443	(c) 5,825	62,381	...	3,412	65,793	One Treasury.
3	Panch Mahals	.....	.....	.....	.....	1,44,443	...	1,44,443	One Treasury.
4	Broach	3,28,902	.....	19,542	3,09,360	...	16,499	3,25,859	
5	Surat	15,01,481	.....	24,885	14,76,596	...	36,513	15,13,109	
6	Thána	15,90,474	.....	2,076	15,88,398	...	1,874	15,90,272	(a) On account of Sind.
7	Bombay	53,00,385	(a) 2,88,459	7,61,409	42,50,517	...	7,84,796	50,35,313	
8	Kolába	6,01,275	.....	3,50,783	2,50,492	...	2,13,454	4,63,946	
9	Ratnágiri	3,78,414	.....	69,718	3,08,696	...	62,321	3,71,017	
10	Kánara	2,05,430	.....	36,126	1.69,304	...	36,843	2,06,147	(c) Includes Rs. 952 on account of Panch Mahals.
11	Dhárwár	7,79,004	.....	25,955	7,53,049	...	19,450	7,72,499	
12	Belgaum	5,38,298	.....	21,390	5,16,908	...	22,679	5,39,587	
13	Bijápur	2,69,408	.....	8,081	2,61,327	...	8,979	2,70,306	
14	Sholápur	3,08,303	.....	3,533	3,04,770	...	5,783	3,10,553	
15	Sátára	2,85,266	.....	19,328	2,65,938	...	12,068	2,78,006	
16	Poona	10,22,715	.....	82,854	9,39,861	...	59,452	9,99,313	
17	Ahmednagar	2,20,938	.....	10,630	2,10,308	...	8,925	2,19,233	
18	Násik	4,64,895	.....	33,651	4,31,244	...	25,099	4,56,343	
19	West Khándesh	6,65,109	.....	41,321	6,23,788	...	46,724	6,70,512	
20	East Khándesh	8,59,137	.....	66,149	7,92,988	...	59,669	8,52,657	
	Total ...	1,59,61,575 +128 (b)	4,32,902	15,97,712	1,39,30,961	1,44,443	14,45,849	1,55,21,253	(b) Realized at the Rájkot Treasury in Káthiáwár.

W. W. DREW,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX O.

Statement showing the number of Offences against the A'bkári Laws in each District of the Bombay Presidency Proper detected by Government Establishment and the Country Spirit Farmers' men under the heads (1) Offences relating to Liquor and (2) Offences relating to Hemp-drugs during the year 1909-10.

	District.	Cases detected.											
		Offences relating to Liquor.									Offences relating to Hemp-drugs.		
		Illicit Distillation and Possession of Implements, &c., for the same.			Illicit Importation and Possession of Liquor.			Other Miscellaneous Offences.			Illicit Cultivation and Manufacture.		
		By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Ahmedabad	16	...	16	29	...	29	7	...	7	3	...	3
2	Kaira	209	...	209	13	...	13	21	...	21	...	...	...
3	Panch Mahals	98	...	98	17	...	17	4	...	4	...	...	...
4	Broach	7	...	7	...	...	...	15	...	15	2	...	2
5	Surat	23	...	23	66	...	66	30	...	30	4	...	4
6	Thána	147	...	147	43	...	43	92	...	92	1	...	1
7	Bombay	...	...	...	31	...	31	...	...	...	...	...	...
8	Kolába	4	...	4	5	...	5	10	...	10	...	...	...
9	Ratnágiri	8	...	8	10	...	10	42	...	42	...	...	...
10	Kánara	...	...	...	7	...	7	46	...	46	...	...	...
11	Dhárwár	34	...	34	18	...	18	17	...	17	28	...	28
12	Belgaum	11	...	11	26	...	26	18	...	18	...	...	...
13	Bijápur	9	...	9	22	...	22	42	...	42	2	...	2
14	Sholápur	...	...	...	13	...	13	2	...	2	1	...	1
15	Sátára	8	...	8	11	...	11	17	...	17	8	...	8
16	Poona	...	...	...	18	...	18	28	5	33	7	...	7
17	Ahmednagar	...	...	...	8	...	8	8	...	8	3	...	3
18	Násik	48	...	48	19	1	20	18	...	18	4	...	4
19	West Khándesh	41	...	41	10	...	10	28	...	28	1	...	1
20	East Khándesh	8	...	8	37	...	37	83	...	83	...	...	...
	Total 1909-1910	671	...	671	403	1	404	528	5	533	64	...	64
	Total 1908-1909	491	...	491	396	3	399	458	...	458	38	...	38

	District.	Cases detected—*continued.*												Cases in which Convictions were obtained.
		Offences relating to Hemp-drugs—*continued.*									Total.			
		Illicit Importation.			Illicit Transport, Possession or Sale.			Other Miscellaneous Offences.						
		By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	
1	2	15	16	17	18	19	20	21	22	23	24	25	26	27
1	Ahmedabad	29	...	29	7	...	7	...	...	...	91	...	91	88
2	Kaira	...	...	...	...	...	...	...	...	...	243	...	243	217
3	Panch Mahals	30	...	30	1	...	1	4	...	4	154	...	154	147
4	Broach	...	...	...	3	...	3	...	...	...	27	...	27	26
5	Surat	...	...	...	7	...	7	...	...	...	130	...	130	113
6	Thána	...	...	...	...	...	...	...	...	...	283	...	283	268
7	Bombay	...	...	...	227	...	227	...	...	...	258	...	258	248
8	Kolába	...	...	...	1	...	1	...	...	...	20	...	20	17
9	Ratnágiri	...	...	...	...	...	...	2	...	2	62	...	62	57
10	Kánara	...	...	...	...	...	...	5	...	5	58	...	58	41
11	Dhárwár	4	...	4	10	...	10	...	...	...	111	...	111	96
12	Belgaum	1	...	1	3	...	3	3	...	3	62	...	62	50
13	Bijápur	3	...	3	4	...	4	...	...	...	82	...	82	64
14	Sholápur	30	...	30	24	...	24	...	...	...	70	...	70	65
15	Sátára	...	...	...	4	...	4	9	...	9	57	...	57	50
16	Poona	...	...	...	5	...	5	...	...	...	58	5	63	59
17	Ahmednagar	23	...	23	15	...	15	3	...	3	60	...	60	54
18	Násik	66	...	66	11	...	11	...	...	...	166	1	167	158
19	West Khándesh	...	...	...	...	...	...	...	...	...	80	...	80	69
20	East Khándesh	67	...	67	5	...	5	...	...	...	200	...	200	187
	Total 1909-1910	253	...	253	327	...	327	26	...	26	2,272	6	2,278	2,074
	Total 1908-1909	280	...	280	203	...	203	36	...	36	1,902	3	1,905	1,751

W. W. DREW,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX P.

Statement showing the number of Cases under the Opium Act investigated and the manner in which they were disposed of during the year 1909-10.

British District or Native State.	Number of cases brought up.									Number of persons tried.	Number of persons discharged or acquitted.	Number of persons convicted.	Nature and amount of punishment awarded.					Quantity of contraband Opium seized.
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total.				Rigorous imprisonment.	Simple imprisonment.	Fines. Total amount adjudged.	Fines. Amount recovered.	Fines. Imprisonment awarded in default of payment.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
British Districts.																		
1 Ahmedabad ...	...	...	9	...	7	...	...	...	16	15	1	14	Days. 120	Days. ...	Rs. a. p. 193 0 0	Rs. a. p. 193 0 0	Days. 186	Lbs. t. grs. 5 19 51
2 Kaira ...	...	...	9	...	4	...	...	...	13	13	4	9	22	...	184 0 0	184 0 0	137	0 45 171½
3 Panch Mahals ...	...	...	9	1	28	...	...	...	38	38	3	35	14	13	418 0 0	355 6 0	12	27 30 123½
4 Broach ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
5 Surat ...	...	...	1	...	...	...	...	...	1	1	...	1	...	...	15 0 0	15 0 0	.....	0 5 20
6 Thána ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
7 Bombay ...	...	1	9	1	...	...	6	...	17	17	...	17	...	1	1,615 0 0	385 0 0	812	83 26 56
8 Kolába ...	...	...	1	...	...	...	1	...	2	1	...	1	...	...	10 0 0	10 0 0	10	0 4 60
9 Ratnágiri ...	...	...	...	...	...	...	2	...	2	2	2	...	...	...	.....	.....	.....	.....
10 Kánara ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
11 Dhárwár ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
12 Belgaum ...	...	2	...	...	...	...	...	...	2	2	2	...	...	...	.....	.....	.....	3 6 0
13 Bijápur ...	1	...	...	...	...	...	1	...	2	2	1	1	...	...	10 0 0	10 0 0	3	.....
14 Sholápur ...	...	...	3	...	...	...	...	1	4	5	2	3	...	2	65 0 0	20 0 0	3	0 9 81
15 Sátára ...	...	...	6	...	...	...	...	...	6	6	3	3	...	...	25 0 0	25 0 0	37	0 35 56
16 Poona ...	1	...	13	...	...	...	...	8	22	22	4	18	...	...	30 0 0	30 0 0	.....	0 35 92
17 Ahmednagar ...	...	...	2	...	...	...	2	...	4	5	1	4	...	...	90 0 0	90 0 0	.....	0 8 41½
18 Násik ...	...	...	3	...	...	...	...	...	3	3	...	3	10	...	22 0 0	22 0 0	18	0 15 174
19 East Khándesh ...	...	...	5	...	9	...	5	...	19	19	2	17	...	...	239 8 0	239 8 0	.....	5 9 46½
20 West Khándesh ...	...	...	1	...	...	...	...	...	1	1	...	1	...	...	1 0 0	1 0 0	.....	.....
21 Baroda Cantonment ...	...	...	1	...	...	...	...	...	1	1	...	1	...	...	0 4 0	0 4 0	1	0 0 0
Total of British Districts for the year 1909-10 ...	2	3	72	2	48	...	17	9	153	153	25	128	166	10	2,917 12 0	1,580 2 0	1,219	129 11 113½
Do. for the year 1908-09 ...	5	...	59	3	54	...	16	3	140	151	18	133	247	111	3,007 4 0	2,662 4 0	464	70 38 133½
Native States.																		
1 Cutch ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
2 Káthiáwár ...	...	...	1	...	1	...	...	...	2	2	...	2	...	8	1 0 0	1 0 0	.....	0 4 62
3 Cambay ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
4 Pálanpur ...	...	...	5	...	8	...	...	...	13	18	4	14	163	5	135 0 0	123 0 0	120	10 37 101½
5 Mahi Kántha ...	...	...	...	...	2	...	...	...	2	2	...	2	...	...	30 0 0	30 0 0	.....	0 9 30½
6 Rewa Kántha ...	...	...	6	...	4	...	1	...	11	13	3	10	...	...	210 0 0	210 0 0	.....	3 1 81½
7 States under Poona Agency ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
8 Do. Surat Agency ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
9 Do. Sholapur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
Total of Native States for the year 1909-10 ...	...	...	12	...	15	...	1	...	28	35	7	28	162	13	376 0 0	364 0 0	120	14 12 104½
Do. for the year 1908-09 ...	...	...	6	...	24	...	1	...	31	35	4	31	1,855	30	479 15 3	339 9 3	426	65 34 66½
Grand Total of British Districts and Native States for the year 1909-10 ...	2	3	84	2	63	...	18	9	181	188	32	156	328	29	3,293 12 0	1,944 2 0	1,339	143 24 37½
Do. for the year 1908-09 ...	5	...	65	3	78	...	17	3	171	186	22	164	2,102	141	3,487 3 3	3,001 13 3	890	136 28 19½

W. W. DREW,

Commissioner of Customs, Salt, Opium and Abkári.

DETAIL OF GROSS RECEIPTS DURING

District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than Ordinary Country Spirit.				Country Spirit.						Country Spirit Toddy				
												Tree-tax.				
	License fees.	Duty on Spirits.	Duty on Malt liquors.	License fees.	Total.	Still-head duty.	Deficiencies in Minimum Guarantee.	License fees in Distillery Areas.	Toddy Distillery fees and other Miscellaneous Items.	Outstills.	Total Country Spirit.	On trees tapped for toddy used in distillation.	On trees tapped both for sale of raw toddy and its distillation.	On trees tapped for sale of raw toddy alone.	Total tree-tax Receipts.	Deficiencies in Minimum Guaranteed Revenue for tree-tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Ahmedabad ...	10,054	...	...	...	...	3,30,042	...	25,120 (c) 300	23,143	...	3,78,605	...	...	570	570	...
2 Kaira ...	462	...	...	...	...	46,805	...	11,968	....	...	58,773	...	...	30	30	...
3 Panch Mahâls ...	170	...	...	...	...	1,06,034	...	35,880	408	...	1,42,322	...	...	...	...	...
4 Broach ...	1,755	...	...	...	...	2,59,894	...	45,447	300	...	3,05,641	...	...	9,140	9,140	...
5 Surat ...	6,101	317	...	...	317	8,98,098	...	1,32,708	181	...	10,30,987	...	...	3,33,665	3,33,665	...
6 Thána ...	4,425	...	...	...	...	14,00,177	...	...	...	...	14,00,177	...	...	1,33,758	1,33,758	...
7 Bombay ...	1,30,577	1,353	...	17	1,370	(a) 27,39,032	...	6,77,599	154	..	34,16,755	...	1,89,682	...	1,89,682	...
8 Kolába ...	2,646	...	...	...	...	5,66,417	...	...	...	...	5,66,417	...	...	12,597	12,597	...
9 Ratnágiri ...	1,060	...	...	...	...	1,47,142	...	...	3,497	...	1,50,699	97,130	...	96,866	1,93,996	...
10 Kánara { Below-ghat. / Above-ghat. }	833	...	...	...	...	{ 24,014 / 84,814 }	...	{ ... / 13,796 }	{ 654 / 20 }	...	{ 24,668 / 98,630 }	21,635	...	29,552	51,187	2,464
11 Dhárwár ...	9,231	...	...	...	...	4,20,978	...	31,379	20,720	...	4,73,077	...	...	92,713	92,713	...
12 Belgaum ...	3,765	...	...	...	...	3,27,525	...	23,536	...	...	3,50,061	...	...	65,720	65,720	...
13 Bijápur ...	315	...	...	..	...	1,19,114	...	6,033	....	...	1,25,147	...	...	72,292	72,292	...
14 Sholápur ...	3,153	...	...	...	...	1,99,805	...	28,489	6	...	2,28,300	...	...	32,934	32,934	...
15 Sátára ...	4,918	...	...	...	...	2,06,234	...	19,167	1,063	...	2,25,464	...	...	516	516	...
16 Poona ...	27,506	...	45,807	...	45,807	6,74,219	...	1,74,746	3,707	...	8,52,672	...	...	19,899	19,899	...
17 Ahmednagar ...	2,913	...	...	...	...	1,36,339	...	16,638	300	...	1,53,277	...	...	5,183	5,183	...
18 Násik ...	3,446	...	...	...	...	3,49,871	...	79,764	...	...	4,29,635	...	...	1,914	1,914	...
19 West Khándesh ...	1,824	...	...	...	...	4,86,686	...	1,55,824	4	7,000	6,49,514	...	...	1,590	1,590	...
20 East Khándesh ...	4,541	...	...	...	...	6,19,243	...	1,75,511	2,226	...	7,96,980	...	...	559	559	39
Total. { 1909-1910 ...	2,19,694	1,670	45,807	17	47,494	1,01,41,483	...	16,52,605 (c) 300	56,383	7,000	1,18,57,771	1,18,765	1,89,682	9,09,498	12,17,945	2,503
1908-1909 ...	2,05,739	390	51,297	18	51,705	91,84,382	21,176	18,75,244 (c) 330	67,609	10,353	1,11,59,061	1,16,469	1,84,378	7,61,394	10,62,241	1,883

(a) Exclusive of Rs. 1,65,259 on account of duty on spirit issued for sale in Sind.

(c) License fee realized for Deesa Cantonment.

FORM No. 1.

Net Revenue of 1909-1910.

THE YEAR BY DISTRICTS FROM

and Toddy.			Opium and its preparations including Poppy-heads.				Drugs other than Opium.			Fines, Forfeitures and Miscellaneous.					Grand Total.	Total charges as in Form 2.	Net Revenue in the year.
Shop license fees.	Fees for farms for use of trees on Government lands and other Miscellaneous Receipts.	Total toddy Receipts.	Duty.	License fees.	Gain on sale-proceeds of Opium.	Total.	Duty.	License fees.	Total.	Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other Items, A'bkári Revenue.	Other Items, Excise Opium Revenue.	Total.			
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
59	...	629	...	35	...	35	31,231	8,878	40,109	40	4	3	13	60	4,20,492	60,929	3,66,563
...	...	30	...	...	...	...	2,773	4,896	7,669	20	...	300	...	320	67,254	85,128	1,27,521
...	...	...	...	...	...	...	2,318	574	2,892	11	...	...	...	11	1,45,395		
5,856	12	15,008	...	...	...	...	4,680	1,813	6,493	...	2	3	...	5	3,28,902	38,577	2,95,325
1,10,941	567	4,45,173	...	5	...	5	13,316	5,385	18,701	18	...	179	...	197	15,01,491	43,388	14,58,093
29,035	260	1,63,083	...	3,042	...	3,042	3,159	3,287	6,446	2	...	13,219	80	13,301	15,90,474	75,025	15,15,449
40,506	374	2,30,562	(b) 7,81,550	56,190	86,897	9,18,637	2,32,322	28,625	2,50,947	1,666	25	61,345	12	63,048	50,11,926	2,57,404	47,54,522
2,066	55	14,718	...	1,982	...	1,982	3,804	2,206	6,010	6	115	9,351	30	9,502	6,01,275	36,609	5,64,666
19,158	10	2,13,164	...	222	...	222	4,501	4,180	8,681	37	...	4,610	1	4,648	3,78,414	51,549	3,26,865
16,621	136	70,408	...	157	...	157	4,765	4,560	9,325	5	8	1,395	1	1,409	2,05,430	39,979	1,65,451
1,46,137	4	2,38,851	...	4,397	...	4,397	29,157	24,225	53,382	17	...	18	28	63	7,79,004	50,523	7,29,481
97,963	...	1,63,683	...	1,080	...	1,080	13,537	5,065	18,602	8	3	1,094	2	1,107	5,38,298	31,418	5,06,880
60,202	8	1,32,592	...	1,016	...	1,016	5,764	4,459	10,223	15	...	170	20	205	2,60,408	24,857	2,35,551
32,234	124	65,342	...	...	...	...	7,922	3,233	1,155	43	...	311	...	354	3,08,303	27,098	2,81,205
236	...	752	...	10,621	...	10,621	25,431	18,005	43,436	1	35	28	16	75	2,85,266	24,855	2,60,411
14,557	69	34,525	...	...	...	...	24,046	38,095	62,141	39	15	5	5	64	10,22,715	43,231	9,79,484
4,975	4	10,162	...	...	...	...	39,308	14,993	54,301	5	...	280	...	285	2,20,938	39,871	1,81,067
113	6	2,033	...	...	...	...	10,191	19,340	29,531	173	60	17	...	250	4,64,895	35,965	4,28,930
...	120	1,719	...	6,077	...	6,077	2,958	2,873	5,831	127	...	18	8	153	6,55,109	80,436	5,84,673
59	3	660	...	36,960	...	36,960	7,000	6,285	13,285	68	46	1,469	5,139	6,711	8,59,137	77,482	7,81,655
5,80,798	1,752	18,02,998	(b) 7,81,550	1,15,764	86,897	9,84,231	4,58,183	2,00,977	6,59,160	2,301	313	93,709	5,355 †128	1,01,769 †128	1,56,73,116 †128	11,18,323	1,45,53,793
7,42,708	9,756	18,16,588	8,56,450	1,56,895	63,741	10,76,995	4,17,843	1,71,687	5,89,530	6,607	660	91,725	319 †95	99,311 †95	1,49,98,930 †95	12,05,226	1,37,93,704

† This represents the realizations at Rájkot Treasury on account of Excise Opium.

(b) Exclusive of Rs. 1,23,200 on account of duty on Opium issued for sale in Sind and inclusive of Rs. 97,045 on account of refunds of Opium Pass Fees paid to several Native States (*vide* foot-note (b) to Imperial Form No. (2).

W. W. DREW,
Commissioner of Customs, Salt, Opium and A'bkári.

IMPERIAL FORM No. 2.

Excise Charges of 1909-1910.

	District.	Detail of Charges during the year.					Grand Total Charges.	Remarks.
		Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
	1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad	31,018	9,798	2,279	1,664	16,169	60,928	
2	Kaira	47,138	17,543	5,438	207	14,802	85,128	
3	Panch Maháls							
4	Broach	14,718	4,962	862	82	12,953	33,577	
5	Surat	32,877	7,621	2,300	513	77	43,388	
6	Thána	51,083	18,802	3,149	808	1,183	75,025	
7	Bombay—							
	Commissioner of Customs	1,185	242	...	...	.....	1,427	
	Collector of Bombay...	1,09,949	18,323	16,363	5,486	67,819	2,17,940	
	Collector of Salt Revenue	20,403	2,145	11,425	1,116	.....	35,089	
	Distillery Expert for Bombay Presidency and Central Provinces	2,547	401	...	...	.....	2,948	
8	Kolába	23,545	9,476	859	536	2,193	36,609	
9	Ratnágiri	36,460	8,304	4,038	1,250	1,497	51,549	
10	Kánara	25,276	9,455	1,497	579	3,172	39,979	
11	Dhárwár	35,312	12,591	1,456	806	358	50,523	
12	Belgaum	21,740	7,608	567	618	885	31,418	
13	Bijápur	16,585	5,791	445	692	1,344	24,857	
14	Sholápur	17,972	6,533	1,121	907	565	27,098	
15	Sátára	16,522	5,224	1,498	420	1,191	24,855	
16	Poona	26,826	6,849	2,111	195	7,250	43,231	
17	Ahmednagar	29,658	8,416	1,030	295	472	39,871	
18	Násik	24,587	8,382	1,521	162	1,313	35,965	
19	West Khándesh ...	48,756	14,254	2,195	1,475	13,756	80,436	
20	East Khándesh... ...	35,801	11,990	7,486	594	21,611	77,482	
	Total Charges. 1909-1910 ...	(a)6,69,958	1,94,710	67,640	18,405	(b) *1,68,610	11,19,323	* Exclusive of the Opium and Abkári Compensation paid annually to the several Native States in terms of their agreements, as well as that paid to the Bombay Municipality on account of loss of revenue.
	Total Charges. 1908-1909 ...	(a)6,53,482	1,96,263	1,69,816	16,693	*1,68,972	12,05,226	

(a) No deductions on account of contributions recovered from the Opium Farmers have been made as these contributions are not utilized for the maintenance of the New Opium Preventive Service which has been abolished.

(b) Inclusive of Rs. 97,045 on account of refund of Opium Pass Fee to several Native States.

W. W. DREW,

Commissioner of Customs, Salt,
Opium and Abkári.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

District.	Manufacture of Liquor. Number of					Vend of Liquor and Drugs.									
			Country Spirit Distilleries.			Number of wholesale licenses for sale of						Number of special licenses for retail sale of liquors, otherwise than in ordinary retail shops, *e. g.*, Hotels, Refreshment Rooms and Steamers.				
	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Central Distilleries, public or private. Mhowra and molasses spirit.	Central Distilleries, public or private. Toddy spirit.	Out-stills.	European liquors imported or manufactured in India.	Methylated spirit.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1 Ahmedabad	...	...	...	...	...	...	10	...	...	...	3	1	4	(b)3	...	...
2 Kaira	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...
3 Panch Mahâls	...	...	(a) 1	...	...	...	...	...	...	...	...	...	...	2	...	...
4 Broach	...	...	...	...	...	...	6	...	...	...	1	...	...	1	...	1
5 Surat	...	...	2	...	...	...	7	...	...	...	2	...	...	1	...	...
6 Thána	...	...	...	...	...	...	6	...	...	...	...	1	5	2	1	6
7 Bombay	...	...	...	1	...	10	79	2	...	...	8	14	44	(b)1	...	71
8 Kolába	...	...	19	...	...	...	4	...	...	...	...	4	1	2	...	...
9 Ratnágiri	...	...	...	8	...	...	2	...	...	...	...	...	...	...	...	...
10 Kánara	...	...	...	3	...	...	2	...	...	...	1	...	...	1	...	...
11 Dhárwár	...	...	1	...	...	...	4	...	...	...	4	1	...	8	...	...
12 Belgaum	...	...	1	...	...	...	7	...	...	...	1	...	...	3	...	...
13 Bijápur	...	...	...	...	...	...	1	...	...	...	...	...	...	1	...	...
14 Sholápur	...	...	...	...	...	...	1	...	...	...	...	...	1	2	...	7
15 Sátára	...	...	...	...	...	...	4	...	...	...	...	3	...	1	2	...
16 Poona	1	...	1	...	...	...	27	...	...	...	...	13	3	(b) 4	1	51
17 Ahmednagar	...	...	...	...	...	...	7	...	...	...	...	...	1	1	...	...
18 Násik	...	...	...	...	...	...	7	...	...	...	...	...	1	3	1	17
19 West Khándesh	...	...	1	...	1	...	3	...	...	...	...	...	...	1	...	...
20 East Khándesh	...	...	...	...	...	...	3	...	...	...	...	...	1	1	...	...
Total 1909-1910	1	...	26	12	1	10	182	2	...	...	15	37	61	33	5	158
Total 1908-1909	1	...	24	13	1	172	131	2	...	...	15	34	56	33	5	116

District.	Vend of Liquor and Drugs—*continued.* Number of shops licensed to sell by retail.											Remarks.
	European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy). Domestic consumption licenses.	Hawking licenses.	Tree-foot booth licenses.	Toddy shop licenses.	Total.	Opium and its preparations. Raw Opium.	For medical purposes (druggist's permits and the like).	Drugs other than Opium (Bhang, Ganja, etc.).	Cocaine licenses.	
1	18	19	20	21	22	23	24	25	26	27	28	29
	Off / On											
1 Ahmedabad	11 ...	47	...	...	...	5	5	136	44	34	28	
2 Kaira	2 ...	36	31	...	...	...	31	99	6	14	6	
3 Panch Mahâls	1 ...	54	...	...	...	...	...	35	4	7	2	
4 Broach	5 ...	58	2	2	46	14	64	49	19	13	11	
5 Surat	9 ...	225	7,843	3	189	220	8,254	24	37	24	7	
6 Thána	12 ...	291	2	1	341	229	573	17	34	22	10	
7 Bombay	(c) 65 48	266	3	80	108	91	282	12	403	37	283	
8 Kolába	10 ...	157	1	...	50	32	83	15	5	16	...	
9 Ratnágiri	6 ...	178	...	...	...	154	154	8	14	16	...	
10 Kánara	6 ...	115	...	...	...	105	105	11	1	20	...	
11 Dhárwár	10 ...	119	...	4	27	129	160	16	13	46	13	
12 Belgaum	10 ...	100	...	3	22	91	116	16	16	34	15	
13 Bijápur	2 ...	63	...	...	4	103	107	14	2	27	2	
14 Sholápur	8 ...	29	...	...	2	18	20	47	9	23	4	
15 Sátára	12 ...	54	6	...	...	...	6	39	6	36	6	
16 Poona	20 ...	52	5	...	30	29	64	51	75	46	16	
17 Ahmednagar	6 ...	22	...	...	1	6	7	53	7	41	7	
18 Násik	7 ...	97	...	...	4	9	13	40	8	3	7	
19 West Khándesh	3 ...	122	...	...	3	4	7	33	8	2	3	
20 East Khándesh	5 ...	149	...	...	3	1	4	83	6	54	4	
Total 1909-1910	211 48	2,237	7,893	92	830	1,240	10,055	804	707	57	422	
Total 1908-1909	... 98	2,433	7,831	86	517	1,280	9,714	809	630	574	373	

(a) Exclusive of the distillery at Vádia in the Sankheda Mewás under the Rewa Kántha Agency.

(b) Includes 1 dining car license.

(c) 32 of these were "wholesale" as well as retail "off" licenses.

W. W. DREW,
Commissioner of Customs, Salt, Opium and Abkári.

District.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirits.										Country Spirits issued Public		
	Ordinary Spirits.			Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.	
	Issues at average strength of degrees, Imperial Gallon.		Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 25° U. P.	At strength of 60° U. P.	At strength of
	Number of Imperial Gallons.	Average strength per Gallon.												
1	2		3	4	5	6	7	8	9	10	11	12	13	14
			Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.			
1 Ahmedabad												117,776	425	
2 Kaira												25,401	424	
Panch Mahâls												27,422	173,727	
4 Broach												87,285	317	
5 Surat												216,150	285,083	
6 Thána												181,967	520,258	
7 Bombay				(a) 5,418	7 0 0							131,352	58,754	(20° U. P.) 502,846
8 Kolába												174,567	35,225	
9 Ratnágiri												51,012	110,328	
10 Kánara — Below-ghat												24,917		(40° U. P.) 2,654
10 Kánara — Above-ghat												26,472		
11 Dhárwár												118,802		
12 Belgaum												81,861		
13 Bijápur												41,114		
14 Sholápur												54,693		
15 Sátára												54,364		

Note.—Toddy spirit is sold in the Town and Island of Bombay, in the Sálsette and Bassein Talukas of the

(a) Inclusive of 5,300 gallons supplied to a Government Department, free of duty.

FORM No. 4.

Consumption.

From Central Distilleries, or Private.			Opium and its Preparations.			Other Drugs.			Remarks.
	(q) Rates of duty per Gallon.		(r) Issues in sers (1 ser=2 lbs. of 40 tolás each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser (2 lbs. of 40 tolás each).		Amount sold by retail in sers (1 ser=2 lbs. of 40 tolás each).			
Equivalent of London Proof of the total of columns 12, 13 and 14.	25° U.P.	60° U.P.		Wholesale, that is, price at which Opium is sold from the Treasury.	Retail average price at which Retail Vendors sell.	Bhang.	Ganja.	Other sorts.	
	Rs. a. p.	Rs. a. p.		Rs.	Rs.				
68,302	3 4 0 (a) 1 0 0 (a1) 2 12 0 (a2) 1 0 0 (a3)	1 11 0 (a) 0 8 0 (a1) 1 6 0 (a2) 0 11 9 (a3)	6,627	25	30	679	2,520	553	(a) Ahmedabad City, Cantonment and 10 miles round. (a-1) Parántij Táluka including Modása Mahál (exclusive of Deroli, Amodra and Indran villages) and Rakhial village in the Mahi Kántha Agency. (a-2) Rest of the district. (a-3) Deesa Cantonment.
19,220	2 4 0 (b) 1 0 0 (b1)	1 4 0 (b) 0 8 9 (b1)	2,954	25	30	250	770	49	(b) Mátar, Mehmadabad, A'nand, Nadiád and Borsad Tálukas, Dákor Town, Bhádarwa, Umetha and Dodka Mewás States in Rewa Kántha, Ghodasar and Haldarwas Tálukas and the Bávisi village of Barmuwada in the Mahi Kántha Agency. (b-1) Thásra Táluka (excluding Dákor Town), Kapadvanj Táluka, Deroli, Amodra and Indran villages of Modása Mahál of Ahmedabad District, the Bávisi village of Mahisa in the Mahi Kántha Agency, Khádal Táluka and Pandu Mewas.
90,057	1 0 0 (c)	0 7 0 (c1) 0 8 0 (c2)	1,866	25	30	185	360	1	(c) Whole of the district and Sankheda Mewás. (c-1) Godhra, Kálol and Hálol Tálukas. (c-2) Dohad and Jhálod Tálukas and Sankheda Mewás.
65,592	3 4 0 (d) 2 8 0 (d1)	1 11 0 (d) 1 5 0 (d1)	2,738	25	30	156	758	16	(d) Broach City and 10 miles round. (d-1) Rest of the district.
276,145	3 4 0 (e) 2 12 0 (e1) 2 8 0 (e2) 2 0 0 (e3) 1 12 0 (e4) 1 0 0 (e5)	1 12 0 (e) 1 6 0 (e1) 1 4 0 (e2) 1 0 0 (e3) 0 12 0 (e4) 0 8 0 (e5)	1,258	25	30	585	1,129	19	(e) Surat City and 5 miles round. (e1) Chorási and Olpád Tálukas beyond 5 miles of Surat City and western part of Bulsár Táluka. (e2) Jalálpur Táluka and western part of Bárdoli, Mándvi and Chikhli Talukas. (e3) Párdi Táluka and eastern part of Bulsár and Mándvi Tálukas. (e4) Eastern part of Bárdoli and Chikhli Tálukas. (e5) The Dángs.
344,678	3 12 0 (f) 3 8 0 (f1) 3 4 0 (f2) 2 12 0 (f3) 2 8 0 (f4) 3 0 0 (f5) 3 0 0 (f6) 2 12 0 (f7) 2 8 0 (f8) 2 1 6 (f9)	1 14 0 (f) 1 12 0 (f1) 1 10 0 (f2) 1 6 0 (f3) 1 4 0 (f4) 1 8 0 (f5) 1 8 0 (f6) 1 6 0 (f7) 1 4 0 (f8) 1 0 9 (f9)	385	32	32	115	8 2	119	(f) Thána, Bándra and Coorla Towns in Sálsette Táluka and Bassein Town. (f1) Rest of Sálsette Táluka. (f2) Rest of Bassein Táluka. (f3) Máhim and Dáhánu Tálukas. (f4) Umbergnon Potha. (f5) Rest of the district and Jawhár State. (f6) Toddy spirit in Bándra and Coorla Towns in Sálsette Táluka. (f7) Toddy spirit in Bassein Town and Thána Town in Sálsette Táluka. (f8) Toddy spirit in rest of Sálsette Táluka. (f9) Toddy spirit in rest of Bassein Táluka.
524,293	4 0 0 3 0 0 (g)	... 1 8 0 (g)	6,033	25	35	4,140	8,393	4,805	(g) Toddy spirit
145,015	3 4 0 (h) 3 0 0 (h1) 2 12 0 (h2)	1 10 6 (h) 1 8 0 (h1) 1 6 0 (h2)	341	22	32	74	934	9	(h) Panvel and Alibág Towns. (h1) Rest of Panvel and Alibág Tálukas and Pen Táluka. (h2) Rest of the district and Sudhágad Mahál of Ichalkaranji State.
82,330	1 12 0 0 14 4 (i)	0 14 0 0 7 2 (i)	73	22	32	6	836	...	(i) Toddy spirit.
20,280	1 12 0 0 14 4 (j)	1 6 0 0 11 6 (j)	101	22	32	1	1,208	...	(j) Toddy spirit.
19,854	3 4 0	2 9 0							
89,101	3 12 0 (k) 3 8 0 (k1)	3 0 0 (k) 2 13 0 (k1)	392	22	32	5	4,217	...	(k) Hubli Town and 10 miles round. (k-1) Rest of the district.
61,398	4 0 0	2 0 0	312	22	32	...	2,277	...	
30,835	3 4 0	1 11 0	188	22	32	...	1,002	...	
41,820	3 12 0 (l) 3 8 0 (l1)	1 15 0 (l) 1 12 0 (l1)	4,100	22	27	25	1,490	89	(l) Sholápur City and 10 miles round. (l-1) Rest of the District.
40,773	3 12 0	1 14 0	1,237	22	32	9	4,503	...	

Thána District, in the coast tálukas of the Kánara District, and in the whole of the Ratnágiri District. The duty is exclusive of the tree-tax.

* Deesa 45° U.P., Kánara and Dhárwár 40° U.P.

District.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirits.												Country Spirits issued to Public		
	Ordinary Spirits.			Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.		
	Issues at average strength of degrees, Imperial Gallon.		Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 25° U. P.	At strength of 60° U. P.	At strength of
	Number of Imperial Gallons.	Average strength per Gallon.												
			Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.			
16 Poona	...	...	...	...	...	...	...	...	...	365,949	0 2 0*	158,332	...	.....
17 Ahmednagar	...	...	...	...	...	...	...	...	...	...	...	36,322	...	.....
18 Nasik	...	...	...	...	...	...	...	...	...	...	...	113,132	35,195	.....
19 West Khandesh ...	...	...	...	...	...	...	...	...	...	...	...	52,257	345,440	.....
20 East Khandesh ...	...	...	...	...	...	...	...	...	...	...	...	80,651	278,376	.....
Total ... 1909-1910	...	...	...	5,418	...	...	...	...	...	365,949	...	1,856,349	1,843,552	(20° U. P.) 5,02,946 (40° U. P.) 2,654
Total ... 1908-1909	15	5°0, P.	...	5,425	...	...	...	...	...	406,778	...	1,734,241	1,841,191	(20° U.P.) 4,97,134 (40° U.P. 2,507

* Raised to annas 3 per gallon from the 25th February 1910.

FORM No. 4.

Consumption.

From Central Distilleries, or Private.			Opium and its Preparations.			Other Drugs.			Remarks.
	(q) Rates of duty per Gallon.		(r) Issues in sers (1 ser = 2 lbs. of 40 tolás each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser (2 lbs. of 40 tolás each).		Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolás each).			
Equivalent of London Proof of the total of columns 12, 13 and 14.	25° U.P.	60° U.P.		Wholesale, that is, price at which Opium is sold from the Treasury.	Retail average price at which Retail Vendors sell.	Bhán̄g.	Gánja.	Other sorts.	
15	16		17	18	19	20	21	22	23
				Rs.	Rs.				
129,124	4 4 0 (*m*) 4 0 0 (*m1*)	2 2 0 (*m*) 2 0 0 (*m1*)	5,261	22	27	276	4,250	745	(*m*) Poona City, Cantonment and 10 miles round. (*m·1*) Rest of the district.
27,241	3 12 0	1 14 0	4,367	22	27	76	1,702	...	
98,927	3 4 0 (*n*) 2 0 0 (*n1*) 1 0 0 (*n2*) 2 12 0 (*n3*)	1 10 0 (*n*) 1 0 0 (*n1*) 0 8 0 (*n2*) 1 6 0 (*n3*)	1,766	22	27	206	1,875	101	(*n*) Násik City. (*n·1*) Bágián and Kalvan Tálukas. (*n·2*) Peint Táluka. (*n·3*) Rest of the district.
177,369	3 4 0 (*o*) 2 12 0 (*o1*) 2 4 0 (*o2*) 1 4 0 (*o3*)	1 10 0 (*o*) 1 6 0 (*o1*) 1 2 0 (*o2*) 0 10 0 (*o3*)	938	22	32	104	550	...	(*o*) Dhulia Town. (*o1*) Rest of Dhulia Táluka and Sindkheda and Shirpur Tálukas. (*o2*) Sháhádá, Taloda, Pimpalner and Nandurbár Tálukas and Mowasi Estates below-ghats. (*o3*) Navápur Petha.
171,838	3 4 0 (*p*) 2 12 0 (*p1*)	1 10 0 (*p*) 1 6 0 (*p1*)	4,341	23	32	210	1,904	35	(*p*) Jalgaon and Bhusával Towns. (*p1*) Rest of the district.
2,533,549	.....	...	45,240	...	...	7,102	41,389	6,541	(*q*) Whether country spirits of any particular strength are issued or not from the Distillery, the rates prescribed for all such issues are shown in this column.
2,436,235	.....	...	42,909	...	...	7,115	44,810	5,610	(*r*) These are really sales of Opium in seers.

W. W. DREW,

Commissioner of Customs, Salt, Opium and A'bkári.

IMPERIAL FORM No. 5.

Incidence of Consumption.

	District.	Population.				Number of Persons per Retail Shop for sale of	
						Liquors.	
		Hindus.	Musalmáns.	Others.	Total.	Country spirits, column 19 of Form 3.	Country fermented liquors, column 24 of Form 3.
	1	2	3	4	5	6	7
1	Ahmedabad ...	.....	.....	.....	795,967	16,935	159,193
2	Kaira ...	.....	.....	.....	716,332	19,898	23,107
3	Panch Maháls ...	.....	.....	.....	261,020	4,834	.....
4	Broach ...	.....	.....	.....	291,763	5,030	4,559
5	Surat ...	.....	.....	.....	655,650	2,914	79
6	Thána ...	.....	.....	.....	811,433	2,788	1,416
7	Bombay ...	.....	.....	.....	977,822	3,676	3,467
8	Kolába ...	.....	.....	.....	605,566	3,857	7,296
9	Ratnágiri ...	.....	.....	.....	1,167,927	6,561	7,584
10	Kánara ...	.....	.....	.....	454,490	3,952	4,328
11	Dhárwár ...	.....	.....	.....	1,113,298	9,355	6,958
12	Belgaum ...	.....	.....	.....	993,976	9,940	8,569
13	Bijápur ...	.....	.....	.....	735,435	11,143	6,873
14	Sholápur ...	.....	.....	.....	720,977	24,861	36,049
15	Sátára ...	.....	.....	.....	1,146,559	21,233	191,093
16	Poona ...	.....	.....	.....	995,330	19,141	15,552
17	Ahmednagar ...	.....	.....	.....	837,695	38,077	119,671
18	Násik ...	.....	.....	.....	816,504	8,418	62,808
19	West Khándesh ...	.....	.....	.....	469,654	3,850	67,093
20	East Khándesh ...	.....	.....	.....	957,728	6,428	236,932
	Total ...	.....	.....	.....	15,525,126	6,940	1,544

	District	Number of Persons per Retail Shop for sale of		Gross Excise Receipts per ten thousand of total population to nearest rupee.			Net Excise Revenue from all sources per ten thousand of total population, see column 35 of Form 1.	Remarks.
		Drugs.						
		Opium and its preparations, column 25 of Form 3.	Other Drugs, column 27 of Form 3.	From spirits and fermented liquors, total of columns 2, 6, 12 and 20 of Form 1.	From Opium and its preparations, column 24 of Form 1.	From Drugs other than Opium, column 27 of Form 1.		
	1	8	9	10	11	12	13	14
				Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	5,854	23,411	4,891	.....	504	4,630	
2	Kaira ...	7,236	51,167	827	.....	182	1,305	
3	Panch Maháls ...	7,458	37,289	5,459	.....	111		
4	Broach ...	5,954	22,449	11,050	.....	223	10,122	
5	Surat ...	27,235	27,319	22,628	.....	285	22,239	
6	Thána ...	47,731	36,883	19,320	37	79	16,676	
7	Bombay ...	81,485	26,420	38,649	9,395	2,567	4,864	
8	Kolába ...	40,371	37,848	9,640	33	99	9,325	
9	Ratnágiri ...	146,991	72,995	3,124	2	74	2,799	
10	Kánara ...	41,317	22,724	4,280	3	183	3,640	
11	Dhárwár ...	69,581	24,202	6,478	39	479	6,543	
12	Belgaum ...	62,123	30,120	5,206	11	187	5,099	
13	Bijápur ...	52,531	27,238	3,508	14	139	3,325	
14	Sholápur ...	15,340	31,347	4,117	.....	155	3,900	
15	Sátára ...	29,399	31,819	2,016	93	379	2,271	
16	Poona ...	19,516	21,638	10,655	.....	624	9,841	
17	Ahmednagar ...	14,198	20,432	1,986	.....	648	2,161	
18	Násik ...	20,413	22,681	5,329	.....	362	5,253	
19	West Khándesh ...	14,232	18,786	13,905	129	126	12,449	
20	East Khándesh ...	11,539	17,736	83,706	386	139	8,162	
	Total ...	19,310	27,237	8,971	634	425	9,374	

W. W. DREW,
Commissioner of Customs, Salt, Opium and Abkári.

No. T.—3 of 1910.

Revenue Department:

Camp of the Commissioner in Sind,
Camp Gidu Bandar, 5th November 1910.

Submitted to Government.

2. The gross revenue realized during the year under report exceeded that of the previous year by Rs. 38,276. The increase occurs notably under Intoxicating Drugs and is generally due to a rise in consumption consequent on a prosperous year.

3. A feature of this year's administration was the adoption in Sind, with effect from the 1st April 1909, subject to modifications required by local conditions, of the recommendations of the Excise Committee in respect of Foreign liquor. The licensing arrangements were revised, complete sets of new license forms introduced, and the scale of fees for the sale of foreign liquor generally enhanced. In order to afford due notice to the trade it was found necessary to postpone to the first August 1909 the enforcement of the orders regarding the reduction of the minimum strength at which the sale of foreign liquor is permitted in the Province; but otherwise no difficulty was experienced in the introduction of revised arrangements. Local Advisory Committees were constituted in Karáchi, Hyderabad, Sukkur and Shikárpur.

4. It is disappointing to learn that the rectification of the frontier patrols had so far had apparently little or no result in putting down the smuggling of bháng. The Assistant Commissioner will be directed to give special personal attention to this matter during the ensuing season. But it is as yet a little early to judge of the effects of the new arrangements.

5. The results of the introduction of minimum prices for the sale of Intoxicating Drugs have already been reported in this office No. C.—172, dated 5th March 1910. The object of the measure was to check underselling on the part of licensees and as far as can be judged this object has been achieved.

6. Rules defining the relations between the district officers and the excise establishment were introduced during the year, and appear to be working satisfactorily. Much good work was done by the officers of the department, in the control of which Mr. Phillipowsky continues to render efficient assistance.

A. D. YOUNGHUSBAND,
Commissioner in Sind.

To

The Chief Secretary to Government,
Revenue Department, Bombay.

No. 4103 OF 1910.

Salt, Excise and Opium Department.

From

P. PHILLIPOWSKY, ESQ.,
Assistant Commissioner of Salt,
Excise and Opium in Sind;

To

THE COMMISSIONER IN SIND.

Office of the Assistant Commissioner
Salt, Excise and Opium in Sind:
Karáchi, 8th September 1910.

Sir,

I have the honour to submit the following report on the administration of the Excise (A'bkári and Opium) Department of the Province of Sind for the year ending 31st March 1910, together with statements, which have been assimilated with those appended to the Presidency report, as was done in the previous year. In accordance with the orders contained in Government Resolution No. 4679, dated the 20th January 1904, only Excise Opium is dealt with in the portion of the report relating to opium.

Important changes and systems in force.

2. The important changes of the year were (1) the reduction of the minimum strength of foreign spirits from 15° U. P. to 35° U. P. in the case of gin, and 25° U. P. in the case of other potable spirits, except methylated spirits (*vide* Government Resolution, Revenue Department, No. 7472, dated 31st July 1909), and the reduction came into force with effect from August 1909. (2) The rates of still-head duty and the strengths of country spirit were revised, but the new rules came into force from 1st April 1910, and the matter will therefore form part of the report for the year 1910-11. (3) Minimum selling prices for intoxicating drugs were introduced in the year under report, *vide* Government Resolution No. 3159, dated the 29th March 1909, and this had an effective check on underselling. (4) The contract distillery system for the manufacture and supply of country liquor was sanctioned under Government Resolution, Revenue Department, No. 7580, dated the 4th August 1909, but was introduced in place of the Central Distillery System after the close of the year.

3. Rules regarding the relations between District officers and the combined Excise Establishment in Sind were confirmed by Government in their Resolution No. 6453, dated the 5th July 1909, but as they have not been in force for a full year their effect cannot be properly commented upon, as nothing significant has yet happened which calls for any special remarks on the subject. The work transferred to this office by the new arrangement, however, proved too heavy for my limited office establishment, so much so, that I was compelled to ask for two additional clerks, sanction for the entertainment of which has not as yet been received. Instructions for the guidance of Salt, Excise and Opium Officers of the Province of Sind in their relations with Police Officers in cases of smuggling and other offences against the Excise Laws were issued during the year under report. Revised rules were sanctioned in Government Resolution No. 100 /6, dated the 15th October 1909, to regulate the grant of rewards in cases adjudicated under the Bombay A'bkári Act, 1878, in Sind.

4. The following table exhibits the total realizations from liquor, intoxicating drugs and opium during each of the last five years :—

Imperial Form No. 1.

Heads of Revenue.	1905-06.	1906-07.	1907-08.	1908-09.	1909-10.
	Rs.	Rs.	Rs.	Rs.	Rs.
Intoxicating Drugs ...	2,86,317	3,35,262	3,72,178	4,05,313	4,31,376
Foreign and other liquors dutiable at tariff rates ...	19,961	19,033	20,380	20,471	25,599
Country Spirit ...	9,52,321	10,19,286	11,64,441	11,29,559	11,22,965
Toddy ...	980	1,187	1,175	2,075	1,560
Opium ...	2,06,144	1,89,970	2,04,544	2,11,375	2,25,515
Miscellaneous ...	3,637	476	486	361	415
Total ...	14,69,360	15,65,214	17,63,204	17,69,154	18,07,430

The increase of Rs. 38,276 in the total realizations is made up of —

(1) An increase of Rs. 5,128 under imported liquors.

(2) An increase of Rs. 14,140 under opium.

(3) An increase of Rs 26,063 under intoxicating drugs.

(4) An increase of Rs. 54 under "Fines, etc."

Counterbalanced by a decrease of Rs. 7,109 under "Country Spirits."

5. The quantity of country liquor issued from the Kotri Distillery for sale, and the quantity of Uran liquor imported during the year 1908-09 and 1909-10 were as follows :—

		1908-09. Gallons.	1909-10. Gallons.
Kotri ...	Weak	10,875	10,411
	Strong	173,389	178,731
Uran ...	Weak	60,287	52,247
	Strong	3,077	2,459
	Total ...	248,628	243,848

While the actual sales during the same period were :—

	1908-09. Gallons.	1909-10. Gallons.
Karáchi	92,427	85,373
Hyderabad	80,474	82,047
Sukkur	26,397	26,855
Lárkána	28,516	28,990
Thar and Párkar	8,916	8,560
Upper Sind Frontier	8,998	9,645
Total ...	245,728	241,470

From the above figures it will be seen that the total decrease in consumption amounts to 4,258 gallons. The decrease is noticable chiefly in the Karáchi and Thar and Párkar Districts, while the other districts show a slight increase. The total decrease in the Karáchi District amounts to 7,054 gallons as per details given below :—

	Gallons.
Decrease in the sale of Uran Liquor	8,813
Deduct—	
Increase in the sale of Kotri Liquor	1,759
Net decrease, gallons	7,054

From the above it will be seen that the decrease is chiefly in the sales of Uran liquor, and follows on a large decrease in sales in the preceding year also.

This continued decrease in the sale of Uran liquor is considered as satisfactory. The increased sales of Kotri liquor are attributable to consumers having laid in large stocks, in view of the reduction in the strength of liquor which came into force from 1st April 1910. The demand for Kotri strong flavoured liquor, for this season, was so great at the end of the year, that the sales would have been considerably larger than those of any of the preceding years, had it not been for the fact that, in view of the introduction of the contract supply system, the Distillers stopped manufacturing liquor at the distillery, and licensed vendors were ordered not to keep a larger quantity than was required for consumption during the year. The increase in the other four districts, *viz.* Hyderabad, Sukkur, Larkána, and Upper Sind Frontier, is also attributable to the cause mentioned above. The small decrease in the sale of Kotri liquor in the Thar and Párkar District calls for no explanation. The average consumption per head of population was 3·06 drams against 3·67 drams in the previous year.

6. The number of stills licensed in the Central Distillery at Kotri was the same as last year, *viz.* 23.

The Distillers licensed to manufacture liquor are charged fees at the rate of Re. 1 per annum per gallon on the full capacity of a still, subject to a minimum of Rs. 40 per still. The number of licensees during the year remained the same, *viz.* 8, as in the previous year. The total quantity of liquor manufactured at the Kotri Distillery was 192,195 gallons, as against 187,743 gallons in the previous year. The approximate cost of manufacturing liquor as compared with that of the last year is given below :—

	1908-09.		1909-10.	
	Weak.	Strong.	Weak.	Strong.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
P ain liquor, worm-still, per gallon ...	1 2 6	1 11 9	1 2 3	1 11 5
Flavoured liquor, worm-still, per gallon ...	1 3 7	1 13 4	1 3 3	1 12 11

7. Maximum prices for the sale of liquor by distillers were not fixed. The subjoined prices were however ruling during the year under report :—

Description of liquor.	Between 35° and 40° U. P. per gallon.	Between 40° and 80° U. P. per gallon.
	Rs. a. p.	Rs. a. p.
Plain	1 4 8 to 1 5 8	1 12 8
Flavoured	1 6 8 to 1 7 8	1 14 8

8. The chief ingredients used for distilling ordinary liquor were molasses and raisins. The former were imported from the Punjab and the United Provinces, and the latter from Afghanistan and Baluchistan. The flavouring ingredients came from the Persian Gulf, Ceylon, Cashmere, Afghanistan, and from parts of the Presidency including Sind. These articles are not subject to local octroi duty, having been exempted under Government Resolution No. 4381, dated the 11th August 1897.

Toddy.

9. The sales of toddy during the year under report amounted to 6,736 gallons, against 6,240 in the preceding year. The farm realized Rs. 1,560 as against Rs. 2,075 in the

year 1908-09; and the falling off is attributable to a decrease in the number of toddy trees in Karáchi and the necessity of importation from the neighbourhood.

The consumption of toddy is confined to the towns of Karáchi, Kotri, and Lárkána. It is not in demand in any of the other large towns of the Province.

The number of shops licensed for the sale of country spirits in the several Districts of the Province was 260 against 280 in the previous year. (Imperial Form No. 3.)

Intoxicating drugs.

10. Appendices H and I give all the available statistical information regarding hemp drugs supplementary to that shown in the Imperial Forms.

The cultivation of hemp was permitted in two villages in the Sehwan Táluka of the Lárkána District, *viz.* Bubak and Yakubani, and the total area under cultivation was 86 acres 10 gunthas. The quantity produced was 3,830 maunds 24 seers and 30 tolas.

11. The total realizations under this head amounted to Rs. 4,31,376 against Rs. 4,05,313 in the previous year. There was thus an increase of Rs. 26,063 of which the Hyderabad District alone showed an excess of Rs. 22,366. The other Districts also contributed to the increase but to a lesser extent, with the exception of the Karáchi District which shows a decrease of Rs. 9,789. The receipts from license fees have again risen from Rs. 1,77,516 in the previous year to Rs. 1,85,761 in the year under report. The increase is noticeable in almost all the Districts of the Province. The increase in the Hyderabad District is partly in the license fees owing to keener competition at the auction-sale between the vendors of these drugs, and to the new bidders forcing up prices at the auction. In the Sukkur District there has been an increase of Rs. 16,378 in intoxicating drugs, *i. e.* of Rs. 9,604 in the license fees on account of keen competition, and of Rs. 6,774 in duty, owing to increased consumption. The increase of Rs. 3,880 in the Lárkána District is said to be solely to the vigilance exercised by the new preventive establishment, which has reduced the illicit import of Bhang from the Kalat into British territory. The increase in license fees in other Districts is mostly attributable to competition amongst retailers. As regards the decrease in the Karáchi District, it is reported that the bids at the auctions of 1908-09 were abnormal, and that the realizations for the year under report compare favourably with those of the year 1907-08 which were normal.

12. There is a general increase in the sales of Bhang, Charas and Ganja during the year under report. In the Karáchi District the increase is noticeable in the consumption of all the drugs. There has been a marked increase in the sale of Charas in the Karáchi City itself, which is due to the large number of Kutchi immigrants into the City who are addicted to this drug. In the Hyderabad District there has been an increase in the sales of Ganja and Charas, while there is a decrease of 1,961 seers in the sale of Bhang, which is partly due to the growing taste for Ganja and Charas among the common people, and partly to the Márwáris, and others addicted to it, having left the District for their homes. It has also possibly something to do with the increase in the consumption of Country Liquor. There is a slight decrease in the sale of Charas in the Lárkána District, while the sale of Bhang exhibits an increase of 2,704 seers which is due to the same causes as shewn above for the increase in the income from intoxicating drug. The sales of Bhang in the Sukkur District increased by 3,585 seers, and of Charas by 343 seers. On account of the expiration of the "Sangat" period, a large number of marriages took place, which called many persons from various quarters and this contributed to the increase in consumption of the drugs. There was a falling off of 34 seers in Ganja. This drug is not popular in the Sukkur District, and its sales are diminishing every year. In the Thar and Párkar District, there is a slight decrease in the sales of Bhang and Ganja, and an increase in the sale of Charas, for which no reasons have been assigned by the Deputy Commissioner. There is a slight decrease in the sales of Ganja and Charas in the Upper Sind Frontier District, while there is a noticeable increase in the consumption of Bhang. The

Deputy Commissioner states that the habit of drinking Bháng is probably spreading among the poorer classes, who are so well off, as a rule, in that district, that they can afford to indulge in pernicious luxuries.

13. The shops licensed for the sale of intoxicating drugs in the several districts, numbered 509, (Imperial Form No. 3, column 23) against 514 in the previous year.

Cocaine.

14. The number of licenses granted during the year to chemists and druggists for the sale of cocaine for *bonâ fide* medical purposes was 22 against 23 in the previous year (Imperial Form No. 3, column 23).

15. The following table exhibits the imports into Karáchi of foreign spirits during the last two years (including imports for the Punjab and other parts of India) as reported by the Chief Collector of Customs in Sind :—

	1908-09.	1909-10.
	Gallons.	Gallons.
Ale, Porter, Cider and other fermented liquors ...	661,023	620,477
Brandy, Whisky, and other spirits	186,110	147,387
Champagne and other sparkling wines	42,208	39,084
Total ...	889,341	806,948

From the above statement it will be seen that there is a very marked decrease in the imports under all heads which is said to be due to large stocks of liquor being held by dealers, who imported very large quantities in the preceding year, owing to the anticipation of an increase in rates of duty.

16. The sales at licensed foreign liquor shops were as under :—

District.	Fermented liquors.	Wines.	Liqueurs.	Sprits.
	Gallons.	Gallons.	Gallons.	Gallons.
Karáchi	65,702	10,718	474	35,088
Hyderabad	13,163	719	236	12,351
Sukkur	7,074	568	314	8,672
Lárkána	672	109	.....	1,141
Thar and Párkar	.....	.....	.....	.....
Upper Sind Frontier ...	239	16	9	335
Total ...	86,850	12,139	1,063	57,590
1908-09 ...	107,033	8,742	1,250	54,400

From the above table it will be seen that while there is an increase under the heads "Wines" and "Spirits," there is a marked decrease under the heads "Fermented liquors" and "Liqueurs."

In the Karáchi District the increase in the sales of wines and spirits is due to larger exports to up-country customers, while the decrease in the sales under fermented liquors, etc., is explained by the fact that the contract for the supply of beer to the troops has been secured by holders of import licenses, who, until the year now current, have not been required to keep a record of their sales. The variations in the figures of the Lárkána and the Sukkur District is so small that they need no explanation. The increase in the sales of fermented liquours in the Hyderabad and the Upper Sind Frontier Districts is attributed to the increased consumption of beer by the educated classes in preference to spirits.

17. The issue of Opium from the several Huzúr and Sub-Depôts amounted to 20,529 lbs., as against 20,571 lbs. in the preceding year, and the amount realized by Government was Rs. 2,55,760 as against Rs. 2,56,741 in the previous

year. The prime cost of this Opium was Rs. 1,95,748, while packing and conveyance charges amounted to Rs. 2,216 leaving a net profit of Rs. 57,796. The balance in hand in the depôts at the end of the year was, 11,795 lbs. valued at Rs. 1,08,426.

18. The total amount of opium consumed was 20,155 lbs. as compared with 20,113 lbs. in the preceding year, or an increase of 42 lbs. which being insignificant calls for no explanation. The rate of consumption per head of population comes to ·25 tolas the same as in the preceding year.

19. The total Excise Opium revenue on the basis of actual sales amounted to Rs. 1,68,622 against Rs. 1,66,526 in the year 1908-09. There is an increase of Rs. 1,946 under "License Fees" which is attributable to competition between the vendors of Opium. The difference in the "Opium Duty" being slight calls for no explanation.

20. The difference between the duty as shown in column 5 of Appendix K, and in column 9 of Imperial Form No. 1, is, as explained in previous reports, accounted for by the fact that while the former represents duty on actual sales, the latter shows the duty on Opium issued to licensees from depôts for sale. The total number of Opium shops licensed during the year under report was 267, (Imperial Form No. 3, column 21) against 264 in the previous year, an increase of 3. The number of licenses granted to medical practitioners, druggists, and chemists, for the possession and sale of Opium and certain preparations thereof for medical purposes was 12 against 23 in the previous year, a decrease of 11.

21. Appendices M and N showing demands, collections, refunds, remissions, and balances of Excise revenue, and explaining the difference between the collections of Excise revenue in the Accountant General's books and in the foregoing statements, are attached.

22. During the year 97 cases under the A'bkári Laws, (25 relating to liquor, and 72 to intoxicating drugs), and 20 under the Opium Act, were sent up for trial, in which 82 and 19 convictions respectively were secured (*vide* Appendices O and P). There appears to be no case worthy of special mention either from the point of extraordinary design or of magnitude of operation.

23. The smuggling of Bháng from Kalat into the Lárkána and Upper Sind Frontier Districts still continues, in spite of the exertions of the Excise Preventive Establishment working in those districts, in trying to suppress it. A number of detections have been made during the year under report, but apparently the smugglers find the business a lucrative one, and are not deterred by fines and occasional imprisonment, from continuing in the trade. I hope, however, with the active co-operation of the Police and Revenue Officials, and the grant of liberal rewards, to have a more satisfactory account to give of the smugglers next year.

24. Cases of illicit importation and possession of liquor increased by 9, and other miscellaneous offences relating to liquor by 5.

25. Cases of illicit cultivation and manufacture of hemp drugs were 6 against 7, of illicit importation 33 against 19, of illicit transport, possession and sale 30 against 10, and other miscellaneous offences relating to hemp drugs were 3 against 10 in 1908-09.

Appendix P shows the number of cases investigated under the Opium Act during the year under report. The number of cases was 20 against 9 in the year 1908-09; convictions were obtained in all the cases, except one. The number of persons convicted was 19 against 8 in the previous year.

General remarks.

26. The revenue has again increased by Rs. 38,276, and the net revenue by Rs. 56,398 which is exceedingly satisfactory.

Appendix E is not required as noted last year, and statement L is blank. The remaining statements accompany.

In accordance with the recommendations of the Excise Committee, local advisory committees were constituted in the large towns of Karáchi and Hyderabad to advise on the number, location, and licensing of liquor shops. In Karáchi the Committee held its first meeting on the 27th October 1909, and has been subsequently consulted by circular references. At Hyderabad the

Committee was convened on the 4th February 1910, and their views regarding the number and location of the shops were recorded, and whenever found reasonable and feasible they were given effect to. The number and location of shops were revised in the Sukkur District, and this accounts for the decrease of four retail sale shops at Sukkur and of one shop at Ghotki. One shop in the Mirpur Táluka, and one wholesale shop at Sukkur, were also closed on account of want of demand. No change occurred in the Lárkána District where the number of shops continues to be the same.

27. The question of the introduction of differential rates of still-head duty for urban and rural areas advocated by the Excise Committee, was finally decided not to be suited to the conditions obtaining in Sind.

28. A large number of irregularities such as failure to keep the prescribed minimum quantity of plain liquor in stock, etc., by retail licensees, were reported by the Inspectors of the combined force. So far, such offences have been dealt with leniently. The Collector of Hyderabad reports that in future omissions to keep the required minimum quantity of plain spirit in stock by retail country liquor licensees will be more strictly dealt with.

29. Government having sanctioned the introduction of the contract distillery system into Sind from the 1st April 1910, made it a very busy year for this office, as the various details connected therewith had to be worked out during the year. Contract notices (1) for the supply of non-mhowra spirit from distilleries in the Punjab and United Provinces for a period of one year, (2) for the manufacture and supply of non-mhowra spirit from the Kotri Distillery for a period of one year, and (3) for the supply of mhowra spirit to the Karáchi and Hyderabad Districts from the Uran Distilleries for a period of three years, were prepared and issued, and the result of the calls for tenders was reported by the Commissioner in Sind to Government, *vide* Government Resolution, Revenue Department, No. 1126, dated the 8th February 1910. The successful tenderers were called upon to execute the necessary counterpart agreements, and pending the construction of Government Bonded Warehouses, were allowed to stock liquor in warehouses hired for that purpose from the 15th March 1910.

30. Four liquor Bonded Warehouses fully equipped and furnished were opened out in the towns of Karáchi, and Hyderabad, Sukkur, and Lárkána from the 15th March 1910, and Inspectors appointed to hold charge. Suitable sites for the erection of Government Bonded Warehouses in the towns of Hyderabad, Sukkur, and Lárkána, have been secured, and detailed plans and estimates are being drawn up for the construction of the necessary buildings. It is also hoped that a suitable site will shortly be secured in Karáchi for the construction of a Bonded Warehouse.

31. A complete set of new books and forms for use at the Kotri Distillery and the Bonded Warehouses was introduced, and new distillery rules were framed. Instructions for the management of the Bonded Warehouses and for filling up the new registers and forms were also issued. Various changes (too many to be mentioned in detail in this report) were made during the year in the different foreign liquor and country liquor licenses, in accordance with the recommendations of the Excise Committee so far as approved by the Government of India.

The majority of the Inspectors have worked satisfactorily, and a few of them have shown very good detective work.

I have the honour to be,
Sir,
Your most obedient Servant,
P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Note showing corrections and alterations required to make Chapter VII-B of the Government of India Excise (Intoxicating Liquors) Memorandum relating to the Province of Sind, correct with reference to facts and figures for the year ending 31st March 1910.

Paragraph 229.—The total Excise Revenue for the year ending 31st March 1910 amounted to Rs. 18·07 lákhs made up as follows:—

	Receipts in lákhs of Rupees.	Percentage of total Receipts.
Country spirit	11·22	62·81
Toddy	·02	·08
Duty on Country Rum, etc.	·01	·01
Imported liquors	·25	1·41
Opium and its preparations	2·25	12·48
Hemp Drugs	4·31	23·19
Miscellaneous	·01	·02
Total ...	18·07	100·0

Paragraph 223, line 3.—For 1908-09 read 1909-10. The number of stills is the same, *viz.* 23.

Paragraph 233, line 4.—For Rs. 3,291 read Rs. 3,291.

Paragraph 233, line 5.—For 1908-09 read 1909-10.

Paragraph 236.—Of the 11·22 lákhs realized from Country Spirit in 1909-10 only Rs. 45,550 came from Distillery and Vend Fees, and the rest from still-head duty. The issues for consumption amounted to 214,878 proof gallons, which gives an average duty of Rs. 5-0-3 per proof gallon, and a total taxation of Rs. 5-3-7.

Paragraph 237.—The quantity of toddy sold in 1909-10 was 6,736 gallons, and the Revenue realized was Rs. 1,560.

Paragraph 244.—Calculated on the census returns of 1901, the incidence of Excise Revenue in Sind for the year ending 31st March 1910 was 0-9-0 per head, of which about five-eigths was derived from liquor.

APPENDIX I.

Column	2	for	1908-09	read	1909-10
„	3	„	17·69	„	18·07
„	4	„	0-8-10	„	0-9-0
„	5	„	63·85	„	62·81
„	6	„	·12	„	·08
„	7	„	1·16	„	1·42
„	8	„	11·94	„	12·48
„	9	„	22·91	„	23·19

APPENDIX II.

Column	2	for	1908-09	read	1909-10
„	3	„	10·85	„	10·77
„	4	„	·46	„	·42
„	5	„	11·31	„	11·24
„	7	„	11·31	„	11·24
„	8	„	218	„	215
„	9	„	68	„	67
„	10	„	4-15-9	„	5-0-3
„	11	„	5-2-8	„	5-3-7

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX D.

Statement showing (1) consumption of Country Spirit in proof gallons; (2) the rate of consumption per head of Population; (3) the minimum revenue guaranteed in monopoly districts including the Native States attached to them for Abkári Management; (4) the actual realizations on account of Still-head Duty, License Fees, etc.; (5) the maximum selling prices per gallon for Mhowra and Toddy Spirits; (6) the incidence of Duty, Fees, etc., per proof gallon of spirit consumed in each British District of the Province of Sind during the year 1909-10 and also similar information for important Towns or areas of such districts for the same period.

1	2	3	4	5		6		7	8			9			10	
Serial No.	District.	Area.	Population.	Consumption of Country Spirit in terms of proof. 1909-10.		Average of previous 5 years.		Minimum revenue guaranteed in monopoly Districts including Native States attached to them for Abkári Management.	Actual realizations.			Receipts on account of Country Spirit including outstills, distilling fees and miscellaneous).			Total realizations.	
				Total.	Rate per head of Population.	Total.	Rate per head of Population.		Still-head Duty.	Deficiency.	Total.	License Fees.	Other receipts.	Total.	1909-10.	Average of previous five years.
		S. miles.		Gallons.	Drams.	Gallons.	Drams.		Rs.		Rs.	Rs.		Rs.	Rs.	Rs.
1	Karáchi	11,971	446,513	70,029	7·5	63,836	6·0	...	3,29,754	...	3,29,754	13,587	...	13,587	3,43,341	3,63,340
2	Hyderabad	7,994	965,010	74,509	3·7	66,973	2·9	...	3,90,214	...	3,90,214	13,749	3,291	17,039	4,07,253	3,81,203
3	Thar and Párkar	13,913	387,914	7,911	1·0	7,543	0·7	...	41,660	...	41,660	488	57	545	42,205	42,064
4	Lárkána	5,090	656,083	27,318	2·0	24,553	1·8	...	1,44,667	...	1,44,667	4,264	...	4,264	1,48,931	1,35,838
5	Sukkur	5,412	523,345	26,287	2·4	20,733	1·9	...	1,24,728	...	1,24,728	5,450	76	5,526	1,30,254	1,12,984
6	Upper Sind Frontier ...	2,631	232,045	8,824	1·8	5,662	1·3	...	46,392	...	46,393	1,149	...	1,149	47,541	34,619
	Total ...	47,011	3,210,910	214,878	3·1	1,89,300	2·9	...	10,77,415	...	10,77,415	38,686	3,424	42,110	11,19,525	10,09,868

1	2	11						12				13				14
Serial No.	District.	Maximum selling prices per gallon. Mhowra or Molasses Spirit. 35° to 40° U. P. Plain.	Flavoured.	4° to 8° U. P. Plain.	Flavoured.	Toddy Spirit. 60° U. P.	40° U. P.	Incidence. Still-head Duty.	License Fees.	Other receipts.	Total.	Proof Gallon of Average of previous 5 years. Still-head Duty.	License Fees.	Other receipts.	Total.	Remarks.
								Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karáchi	Rs. 4-12-0.	Rs. 5-0-0.	Rs. 7-4-0.	Rs. 7-12-0.	...	...	4 11 4	0 3 1	...	4 14 5	4 10 6	0 3 3	...	4 13 9	
2	Hyderabad					...	...	5 3 10	0 2 11	0 0 8	5 7 5	5 3 8	0 3 0	0 0 8	5 7 4	
3	Thar and Párkar					...	...	5 4 3	0 1 0	0 0 1	5 5 4	5 5 0	0 3 11	0 0 1	5 9 0	
4	Lárkána					...	...	5 4 9	0 2 6	...	5 7 3	5 6 3	0 2 10	0 0 1	5 9 2	
5	Sukkur					...	...	4 11 11	0 3 4	0 0 1	4 15 4	4 13 1	0 3 5	0 0 1	5 0 7	
6	Upper Sind Frontier ...					...	...	5 4 1	0 2 1	...	5 6 2	5 3 2	0 3 4	0 0 1	5 6 7	
	Total ...	...	...	...	...	...	...	5 0 3	0 2 11	0 0 5	5 3 7	5 1 6	0 3 3	0 0 3	5 5 0	

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 8th September 1910.

Memorandum of Country Spirit Consumption, &c., in certain large towns.

1	2	3	4		5		6	7	8	
Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of proof.				Actual Realizations still-head duty.	License Fees.	Total Realizations.	
			1909-1910.		Average of previous 5 years.				1909-10.	Average of previous 5 years.
			Total gallons.	Rate per head of Population.	Total gallons.	Rate per head of Population.				
			Gallons.	Drams.	Gallons.	Drams.	Rs.	Rs.	Rs.	Rs.
1	Karáchi ...	115,407	56,418	23·0	Not available.		2,54,369	12,600	2,66,569	2,66,816
2	Hyderabad ...	68,903	39,310	27·3	38,933	·56	1,97,357	7,350	2,04,707	1,88,490
3	Lárkána ...	14,543	8,808	29·7	Not available.		42,261	1,450	43,711	Not available.
4	Sukkur ...	30,195	11,488	18·26	10,294	16·36	50,424	2,290	52,714	45,541
5	Shikárpur ...	49,491	6,945	6·74	7,008	6·80	33,392	1,690	35,082	34,537
	Total ...	278,539	122,969	21·2	.....	.....	5,77,803	24,960	6,02,783	.....

1	2	9				10			11			12
Serial No.	Towns.	Maximum selling price of Mowra or Molasses Spirit per gallon.				Incidence per proof gallon of						Remarks.
		35° to 40° U. P.		4° to 8° U. P.		1909-10.			Average of previous 5 years.			
		Plain.	Flavoured.	Plain.	Flavoured.	Still-head duty.	License Fees.	Total.	Still-head duty.	License Fees.	Total.	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karáchi ...	4 12 0	5 0 0	7 4 0	7 12 0	4 9 10	2 3 6	6 13 4	...	...	...	Former years' statements do not show figures of gallons in proof, hence figures for columns 5 and 11 not available.
2	Hyderabad ...	4 12 0	5 0 0	7 4 0	7 12 0	5 0 4	0 2 11	5 3 3	4 11 0	0 2 5	4 13 5	
3	Lárkána ...	4 12 0	5 0 0	7 4 0	7 12 0	4 12 9	0 2 8	4 15 5	...	...	...	
4	Sukkur ...	4 12 0	5 0 0	7 4 0	7 12 0	4 6 3	0 3 2	4 9 5	4 3 7	0 3 2	4 6 9	
5	Shikárpur ...	4 12 0	5 0 0	7 4 0	7 12 0	4 12 11	0 3 11	5 0 10	4 11 8	0 3 1	4 14 9	
	Total ...	...	...	...	...	4 11 2	0 3 5	4 14 7	...	...	...	

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 8th September 1910.

APPENDIX F.

Statement showing the Quantities of Foreign Liquors imported into Karáchi by Sea and sold by Licensees of Foreign Imported Liquors and Country Spirits excised at Tariff rates in each District of the Province of Sind during the year 1909-10.

Districts.	Fermented Liquor.	Wines.	Liqueurs.	Spirits (potable).	Spirits of wine and other non-potable Spirits.
1	2	3	4	5	6
Imported by Sea into Karáchi,	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1909-10	620,477	39,084	2,123	130,028	15,236
1908-09	633,512	42,208	2,137	170,876	14,556
1 Karáchi	65,702	10,718	474	35,088	2,316
2 Hyderabad	13,163	719	236	12,351	157
3 Thar and Párkar	...	...	...	...	...
4 Lárkána	672	109	...	1,144	...
5 Sukkur	3,537	284	172	4,336	76
6 Upper Sind Frontier... ...	239	16	9	335	...
Total { 1909-10 ...	83,313	11,846	891	53,254	2,549
Total { 1908-09 ...	107,033	8,742	1,259	54,400	1,378

P. PHILLIPOWSKY,

Karáchi, 8th September 1910.

Assistant Commissioner of Salt, Excise and Opium in Sind.

APPENDIX G.

Statement showing the Quantities of (a) imported and (b) locally produced denatured Spirits passed into consumption at the favourable 5 per cent. Ad Valorem *Rate of Duty during the year 1909-10 in Sind.*

Denatured Spirits imported from Foreign Countries.		Denatured Spirits produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other Provinces.			
Country from which imported.	Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other Provinces.	Provinces from which imported.	Quantity consumed locally.	Exported to other Provinces.	
1	2	3	4	5	6	7	8	9
	Imperial Gallons.							
United Kingdom ...	141	...	...	...	...	...	...	
Germany ...	1,162	...	...	...	...	...	...	
Total ...	1,303	...	...	...	...	...	...	

P. PHILLIPOWSKY,

Karáchi, 8th September 1910.

Assistant Commissioner of Salt, Excise and Opium in Sind.

APPENDIX H.

Statement showing (1) the Consumption of Intoxicating Drugs, (2) the Rates of Duty per Seer leviable on such drugs, (3) the Realizations on account of Duty, Fees, etc., and (4) the Incidence of Duty, Fees, etc., per Seer of the drugs consumed in each British District of the Province of Sind during the year 1909-10.

Serial No.	District.	Consumption of intoxicating Drugs.		Rates of Duty per Seer.			Realizations.				Incidence on consumption per Seer.				Remarks.
		Total. (a)	Per head.	Gánja.	Bháng.	Charas.	Duty. (b)	License Fees. (c)	Other items.	Total.	Duty.	License Fees.	Other items.	Total.	
1	2	3		4			5				6				7
		Seers.	Tolas.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karáchi ...	10,258	2	5	1	8	22,773	38,523	17	61,313	3 8 5	3 6 0	.....	6 14 5	
2	Hyderabad ...	39,734	3	5	1	8	76,276	56,327	217	1,32,820	1 14 8	1 6 8	0 0 1	3 5 5	
3	Thar and Párkar ...	5,126	1	5	1	8	13,027	11,706	98	24,831	2 8 8	2 4 6	0 0 8	4 13 5	
4	Lárkána ...	31,277	·04	5	1	8	53,674	24,996	203	78,873	1 11 5	0 12 9	0 0 1	2 8 3	
5	Sukkur ...	38,851	5·9	5	1	8	57,330	47,165	161	1,04,656	1 7 7	1 3 5	0 0 1	2 11 1	
6	Upper Sind Frontier.	5,196	1·79	5	1	8	11,229	10,657	...	21,886	2 2 7	2 0 10	.....	4 3 5	
	Total ...	130,442	3·3	...	...	...	2,34,309	1,89,374	696	4,24,379	2 3 7	1 13 9	0 0 1	4 1 5	

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 8th September 1910.

APPENDIX I.

Statement showing the Area under Hemp Cultivation and the Intoxicating Drugs produced, lodged and issued from, and the balance at, the Warehouses during the year 1909-1910.

Name of Táluka in which permitted.	Cultivation. Of Gánja. Number of villages in which permitted.	Of Gánja. Area cultivated.	Of Bháng. Number of villages in which permitted.	Of Bháng. Area cultivated.	Name of Warehouse in which drugs are lodged, &c.	Intoxicating drugs produced during the year. Gánja.	Bháng.	Balance at the Warehouse on the 1st April 1909. Gánja.	Bháng.	Charas.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond. Gánja.	Bháng.	Charas.	Total of columns 7 to 12. Gánja.	Bháng.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Sehwan ...	*Nil.*	*Nil.*	1. Bubak. 2. Yakubani.	A. g. 86 10	Central Warehouse, Bubak.	*Nil.*	Ms. s. t. 3,830 24 30	*Nil.*	Ms. s. t. 1,200 14 45	*Nil.*	*Nil.*	*Nil.*	*Nil.*	*Nil.*	Ms. s. t. 5,030 38 75	*Nil.*

Name of Táluka in which permitted.	Cultivation. Intoxicating drugs removed from Warehouse during the year. On payment of duty by the licensed vendors in British Districts or Native States. Gánja.	Bháng.	Charas.	To other Provinces or other Warehouses in the Presidency. Gánja.	Bháng.	Charas.	For destruction being useless. Gánja.	Bháng.	Charas.	Balance at the Warehouse on 31st March 1910. Gánja.	Bháng.	Charas.	Warehouse rent.	Approximate average selling price per maund inclusive of duty. Gánja.	Bháng.	Charas.	Remarks.
1	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Sehwan ...	*Nil.*	Ms. s. t. 3,263 24 0	*Nil.*	*Nil.*	Ms. s. t. 75 0 0 (Baluchistán.)	*Nil.*	*Nil.*	Ms. s. t. 375 32 35	*Nil.*	*Nil.*	Ms. s. t. 1,205 2 25	*Nil.*	Rs. a. p. 196 4 9	*Nil.*	Gundis Rs. 8 per maund. Arari Rs. 7 per maund. Kuto Rs. 5 per maund.	*Nil.*	

Karáchi, 8th September 1910.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX J.

Statement showing the Quantities of Opium imported direct from Málwa or purchased at the Bombay Opium Warehouse or at the Local Government Depôts by the Opium Licensees of the several British Districts of the Province of Sind and the amount of Duty realized during the financial year 1909-10.

Districts.	Opium imported or brought from					Duty realized on				Remarks.
	Málwa direct.		Bombay Opium Warehouse.	Local Government Depôts.	Total of Columns 2 to 5 in lbs.	Opium shown in Column 2 at Rs. 700 per Chest.	Opium shown in Column 4.		Total of Columns 7 to 9.	
	Duty Paid.	Duty Free.					Opium transferred from Imperial to Excise at Rs. 600 per Chest.	Differential rate of Duty at Rs. 100 per Chest.		
1	2	3	4	5	6	7	8	9	10	11
				Lbs.	Lbs.					
1. Karáchi	...	...	...	5,446	5,446	...	...	...	...	
2. Hyderabad	...	...	...	6,704	6,704	...	...	...	...	
3. Thar and Párkar ...	...	...	...	3,885	3,885	...	...	...	...	
4. Lárkána	...	...	...	2,185	2,185	...	...	...	...	
5. Sukkur	...	...	...	3,260	3,260	...	...	...	...	
6. Upper Sind Frontier ...	...	...	...	584	584	...	...	...	...	
Total ...	...	...	...	22,064	22,064	...	...	...	...	

APPENDIX K.

Statement showing (1) the Consumption of Opium, (2) the Rate of Duty, (3) the realizations on account of Duty, Fees, etc., (4) the maximum selling prices and the incidence of Duty, Fees, etc., per pound of Opium consumed in each British District of the Province of Sind during the year 1909-10.

General No.	District.	Consumption of Opium.		Rate of Duty.	Realisations.				Maximum selling price per pound.	Incidence on consumption.				Remarks.
		Total.	Per head.		Duty.	License Fees.	Other items.	Total.		Duty. (a)	License Fees. (b)	Other items. (c)	Total.	
1	2	3		4	5				6	7				8
		Lbs.	Tolas.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karáchi	3,794	·34	Rs. 5¼ per pound.	19,512	13,587	12	33,111	16 8 0	5 2 3	3 9 3	0 0 1	8 11 7	
2	Hyderabad	6,543	·27		33,650	18,750	...	52,400	16 8 0	5 2 3	2 13 10	...	8 0 1	
3	Thar and Párkar ...	3,900	·83		20,057	11,522	...	31,579	16 8 0	5 2 3	2 15 3	...	8 1 6	
4	Lárkána	2,185	·003		11,237	6,966	1	18,204	16 8 0	5 2 3	3 3 0	...	8 5 3	
5	Sukkur	3,149	·06		16,195	11,820	...	28,015	16 8 0	5 2 3	3 12 1	...	8 14 4	
6	Upper Sind Frontier.	584	·10		3,003	2,310	...	5,313	16 8 0	5 2 3	3 15 3	...	9 1 6	
		20,155	·25		1,03,654	64,955	13	1,68,622	16 8 0	5 2 3	3 3 5	0 0 1	8 5 10	
					Gain on Sale-proceeds ...			60,012					2 15 7	
					Total ...			2,28,634					11 5 5	

Karáchi, 8th September 1910.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX M.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1909-10.

	District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 minus columns Nos. 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).
					Current.	Arrears.	Total.					
1		2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Karáchi	4,83,024	...	4,83,024	4,52,785	...	4,52,785	30,239	...	...	26,485	4,79,270
2	Hyderabad	6,44,913	...	6,44,913	6,02,562	...	6,02,562	42,251	...	100	24,230	6,26,792
3	Thar and Párkar ...	1,21,195	465	1,21,660	1,12,422	...	1,12,422	8,376	250	612	4,871	1,17,293
4	Lárkána	2,62,562	...	2,62,562	2,51,649	...	2,51,649	10,913	...	...	14,875	2,66,524
5	Sukkur	3,11,980	...	3,11,980	2,96,127	...	2,96,127	15,853	...	...	1,639	2,97,766
6	Upper Sind Frontier.	43,165	...	43,165	38,438	1	38,439	4,726	...	...	3,653	42,092
	Total ...	18,66,839	465	18,67,304	17,53,983	1	17,53,984	1,12,358	250	712	75,753	18,29,737

APPENDIX N.

Statement explaining the difference between the Collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statement for the year 1909-10.

	District.	Amount as per Treasury account.	Deduct—		Net collections.	Add—		Amount as per demand collection and balance statement (Columns 7 & 8 of Appendix M).
			Collections made on account of other districts.	Collections on account of future.		Collections made in other districts, etc.	Collections made in advance and subsequently brought to account.	
1		2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Karáchi	10,08,005	5,55,230	26,485	4,52,785	...	30,239	4,83,024
2	Hyderabad	2,38,177	...	24,230	2,13,947	3,88,615	42,251	6,44,813
3	Thar and Párkar ...	87,244	...	4,871	82,373	30,049	8,376	1,20,798
4	Lárkána	1,90,902	...	14,875	1,76,027	75,622	10,913	2,62,562
5	Sukkur	2,97,766	...	1,639	2,96,127	...	15,853	3,11,980
6	Upper Sind Frontier...	42,092	...	3,653	38,439	...	4,726	43,165
	Total ...	18,74,186	5,55,230	75,753	12,59,698	4,94,286	1,12,358	18,66,342

Karáchi, 8th September 1910.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX O.

Statement showing the number of offences against the A'bkári Laws in each District of the Province of Sind detected by Government Establishment and the Country Spirit Farmers' men under the heads (1) Offences relating to Liquor and (2) Offences relating to Hemp Drugs during the year 1909-10.

District.	Cases Detected.																								
	Offences relating to Liquor.									Offences relating to Hemp Drugs.												Total.			
	Illicit Distillation and possession of implements, etc., for the same.			Illicit importation and possession of Liquor.			Other Miscellaneous Offences.			Illicit Cultivation and Manufacture.			Illicit importation.			Illicit Transport, Possession and Sale.			Other Miscellaneous Offences.						Cases in which Convictions were obtained.
	By Government servants.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
1. Karáchi	...	...	...	...	...	...	10	...	10	1	...	1	...	...	...	...	...	...	...	...	...	11	...	11	10
2. Hyderabad	...	...	...	4	...	4	...	...	...	4	...	4	...	...	...	6	...	6	3	...	3	17	...	17	13
3. Thar and Párkar ...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	2	...	2	2
4. Lárkána	...	...	...	...	...	...	...	...	...	...	...	...	22	...	22	13	...	13	...	...	...	35	...	35	27
5. Sukkur	...	...	...	9	...	9	...	...	...	...	...	...	11	...	11	9	...	9	...	...	...	29	...	29	27
6. Upper Sind Frontier.	...	...	...	1	...	1	...	...	...	1	...	1	...	...	...	1	...	1	...	...	...	3	...	3	3
Total for 1909-1910 ...	...	...	...	15	...	15	10	...	10	6	...	6	33	...	33	30	...	30	3	...	3	97	...	97	82
Total for 1908-1909 ...	1	...	1	6	...	6	5	...	5	7	...	7	19	...	19	10	...	10	10	...	10	58	...	58	44

APPENDIX P.

Statement showing the number of cases under the Opium Act investigated and the manner in which they were disposed of during the year 1909-10.

District.	Number of Cases brought up.									Number of persons tried.	Number of persons discharged or acquitted.	Number of persons convicted.	Nature and Amount of Punishment awarded.					Quantity of contraband Opium seized.
	Illegal cultivation of Poppy.	Illegal manufacture of Opium.	Illegal possession of Opium.	Illegal transports of Opium.	Illegal imports of Opium.	Illegal exports of Opium.	Illegal sale of Opium.	Breach of conditions of License.	Total.				Rigorous imprisonment.	Simple imprisonment.	Fine.			
															Total amount adjudged.	Amount recovered.	Imprisonment awarded in default of payment.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
															Rs.	Rs.		Tolas.
1. Karáchi	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Hyderabad	...	...	2	...	...	...	1	...	3	3	1	2	...	...	50	50	1 month Rigorous Imprisonment.	11½
3. Thar and Párkar ...	...	...	12	...	...	...	...	...	12	12	...	12	...	...	351	351	1 day Simple Imprisonment.	134½
4. Lárkána	...	...	2	...	...	...	...	...	2	2	...	2	...	...	30	30	...	oz.. drams 18 3½ of Liquer Morphia.
5. Sukkur	...	...	1	...	2	...	...	...	3	3	...	3	...	...	45	45	...	15½ Tolas.
6. Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total for 1909-1910 ...	...	...	17	...	2	...	1	...	20	20	1	19	...	...	486	476	...	...
Total for 1908-1909 ...	...	...	5	...	4	...	...	...	9	9	1	8	...	...	102	102	...	...

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 8th September 1910.

IMPERIAL FORM No. 1.

Excise Revenue and Net Revenue of 1909-10.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Detail of Gross Receipts during the year by Districts from 1st April 1909 to 31st March 1910.													
District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than ordinary country spirit.	Country Spirits and Fermented Liquors.					Opium and its preparations, including Poppy-heads.				Drugs other than Opium. Gánja, Bhán̄g and Charas.		
	License fees.	Duty on spirits.	Still-head duty.	License fees for sale of country spirit.	Toddy-shop license fees.	Distillery fees.	Total.	Duty.	License fees.	Gain on sale-proceeds of opium.	Total.	Duty.	License fees.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi	17,837	118	3,29,754	14,620	1,550	...	3,45,924	20,109	13,587	10,900	44,596	22,773	34,458	57,231
Hyderabad	4,830	.....	3,90,214	13,748	...	3,291	4,07,253	34,478	18,750	19,598	72,826	73,705	56,549	1,30,254
Lárkána	456	.....	1,44,667	4,264	10	...	1,48,941	11,242	6,966	7,364	25,572	53,674	24,996	78,670
Sukkur	2,257	.....	1,24,728	5,526	...	...	1,30,254	11,766	11,820	9,530	33,116	79,558	47,297	1,26,855
Thar and Párkar ...	...	.....	41,660	2,952	...	...	44,612	19,950	11,522	10,914	42,386	4,676	11,804	16,480
Upper Sind Frontier.	101	.....	46,392	1,149	...	...	47,541	3,003	2,310	1,706	7,019	11,229	10,657	21,886
Total ...	25,481	118	10,77,415	42,259	1,560	3,291	11,24,525	1,00,548	64,955	60,012	2,25,515	2,45,615	1,85,761	4,31,376
Total for 1908-09 ...	20,353	118	10,85,880	40,388	2,075	3,291	11,31,634	1,05,793	63,009	42,573	2,11,375	2,27,797	1,77,516	4,05,313

1	16	17	18	19	20	21	22	23	24
	Detail of Gross Receipts during the year by Districts from 1st April 1909 to 31st March 1910—*continued.*								
District.	Fines, Forfeitures and Miscellaneous.					Grand Total.	Total Charges as in Form 2.	Net Revenue in the year.	Remarks.
	Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other items, A'bkári Revenue.	Other items, Excise Opium Revenue.	Total.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi	65	50	.....	.....	115	4,65,821	4,434	4,61,387	
Hyderabad	.....	....	.....	23	23	6,15,186	12,135	6,03,051	
Lárkána	.....	...	203	.....	203	2,53,842	10,367	2,43,475	
Sukkur	29	...	.....	10	39	2,92,521	5,415	2,87,106	
Thar and Párkar ...	.....	16	.....	.....	16	1,03,494	12,099	91,395	
Upper Sind Frontier.	17	...	.....	2	19	76,566	12,658	63,908	
Total ...	111	66	203	35	415	18,07,430	57,108	17,50,322	
Total for 1908-09 ...	25	47	236	53	361	17,69,154	75,230	16,93,924	

Karáchi, 4th September 1910.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

IMPERIAL FORM No. 2.

Excise Charges of 1909-10.

1	2	3	4	5	6	7	8
District.	Detail of Charges during the year.					Grand Total Charges.	Remarks.
	Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Karáchi ... ... A'bkári ...	*3,757 1 4	300 0 0	.....	240 0 0	136 12 5	4,433 13 9	
Opium ...	.....	.....	.....	.....	.....	.....	
Total ...	3,757 1 4	300 0 0	.....	240 0 0	136 12 5	4,433 13 9	
Hyderabad ... ... A'bkári ...	†10,556 1 4	313 5 5	215 0 0	1,050 3 3	.....	12,134 10 0	
Opium ...	.....	.....	.....	.....	.....	.....	
Total ...	10,556 1 4	313 5 5	215 0 0	1,050 3 3	.....	12,134 10 0	
Lárkána ... ... A'bkári ...	9,365 13 6	200 6 8	.....	800 6 1	.....	10,366 10 3	
Opium ...	.....	.....	.....	.....	.....	.....	
Total ...	9,365 13 6	200 6 8	.....	800 6 1	.....	10,366 10 3	
Sukkur ... ... A'bkári ...	‡2,045 0 0	408 14 0	.....	219 11 10	.....	2,673 9 10	
Opium ...	1,239 9 9	1,475 10 0	.....	26 15 0	.....	2,742 2 9	
Total ...	3,284 9 9	1,884 8 0	.....	246 10 10	.....	5,415 12 7	
Thar and Párkar ... A'bkári ...	.....	.....	.....	.....	.....	.....	
Opium ...	§11,203 12 8	858 11 0	.....	36 15 0	.....	12,099 6 8	
Total ...	11,203 12 8	858 11 0	.....	36 15 0	.....	12,099 6 8	
Upper Sind Frontier ... A'bkári ...	.....	.....	.....	.....	.....	.....	
Opium ...	¶10,271 2 7	2,354 13 0	.....	31 15 0	.....	12,657 14 7	
Total ...	10,271 2 7	2,354 13 0	.....	31 15 0	.....	12,657 14 7	
Total Charges for the year ...	48,438 9 2	5,911 12 1	215 0 0	2,406 2 2	136 12 5	57,108 3 10	
Total for 1908-1909 ...	61,587 13 3	8,416 6 10	934 0 8	3,351 5 4	940 8 0	75,230 2 1	

* Includes Rs. 30-7-3 on account of grain compensation.
† Includes Rs. 79-10-4 on account of grain compensation.
‡ Includes Rs. 3-7-9 on account of grain compensantion.
§ Includes Rs. 6-0-0 on account of grain compensantion.
¶ Includes Rs. 3-2-7 on account of bonus.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

1	2	3	4	5	6	7	8	9	10	11	12
	Manufacture of Liquor. Number of				Vend of Liquor and Drugs.						
					Number of Wholesale Licenses for sale of						
District.	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries.		European liquors imported or manufactured in India.	Methylated spirit.	Rectified spirit.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.
			Central Distilleries, public or private. Mhowra and Molasses spirit.	Outstills.							
Karáchi ...	...	...	...	...	...	19	5	6	...	6	7
Hyderabad ...	...	...	1	...	8	6	1	2	...	...	6
Lárkána ...	...	...	...	...	2	1	...	2	...	...	6
Sukkur ...	...	...	...	...	5	8	1	5	...	...	8
Thar and Párkar ...	...	...	...	...	...	...	...	...	...	...	1
Upper Sind Frontier...	...	...	...	...	1	1	...	1	...	...	1
Total ...	...	...	1	...	16	35	7	16	...	6	29
Total for 1908-1909 ...	...	...	1	...	45	30	6	17	...	...	29

1	13	14	15	16	17	18	19	20	21	22	23	24
	Vend of Liquor and Drugs—*continued.*											
	Number of Special Licenses for Retail Sale of Liquors, otherwise than in ordinary retail shops, *e. g.*, Hotels, Refreshment rooms and Steamers.					Number of Shops Licensed to sell by Retail.						
								Country fermented liquor (toddy).	Opium and its preparations.			
District.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.	European liquors imported or manufactured in India.	Country spirit.	Toddy-shop licenses.	Raw Opium.	For medical purposes (druggists' permits and the like).	Drugs other than Opium (Bháng, Gánja, etc.).	Remarks.
Karáchi ...	7	11	2	...	64	...	59	2	44	...	(*a*)69	(*a*) Includes 7 shops for the sale of cocaine.
Hyderabad ...	1	1	1	...	1	...	80	...	87	...	(*b*)161	(*b*) Do. 13 shops do. and 27 do. for the sale of morphia. Includes 3 shops for the sale of medicated wines.
Lárkána ...	...	...	1	...	...	...	55	1	33	2	(*c*)121	(*c*) Do. 1 shop for the sale of cocaine.
Sukkur ...	...	1	4	...	3	...	40	...	45	8	(*d*)93	(*d*) Do. 2 shops for the sale of medicated and tonic wines.
Thar and Párkar ...	...	...	...	...	...	...	16	...	49	...	35	(*e*) Includes one shop for the sale of cocaine.
Upper Sind Frontier.	...	...	...	...	...	...	16	...	9	2	(*e*)30	
Total ...	8	13	8	...	68	...	266	3	267	12	509	
Total for 1908-1909	7	14	8	...	66	1	280	4	264	23	514	

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 4th September 1910.

IMPERIAL FORM No. 4.

Duty and Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGHER RATES THAN ORDINARY COUNTRY SPIRITS.										COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE.			
	Ordinary Spirits.		Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor		Issues of Imperial Gallons.			
											Uran Liquor.		Kotri Liquor.	
District.	Issues at average strength of ( )° Imperial Gallon.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 25° to 25° U. P.	At strength of 12° U.P. and London Proof.	At strength of 35° to 40° U. P.	At strength of 4° to 8° U. P.
	Doz.	Rs.	Doz.	Rs.	Doz.		Doz.		Doz.		Gals.	Gals.	Gals.	Gals.
Karáchi	...	...	16¼	7	...	...	...	...	...	...	46,592	2,459	1,655	34,667
Hyderabad	...	...	...	...	...	...	...	...	...	...	5,655	.....	2,904	73,125
Lárkána	...	...	...	...	...	...	...	...	...	...	.....	.....	915	28,453
Sukkur	...	...	...	...	...	...	...	...	...	...	.....	.....	3,738	25,430
Thar and Párkar	...	...	...	...	...	...	...	...	...	...	.....	.....	427	8,138
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	.....	.....	772	8,873
Total ...	...	...	16¼	7	...	...	...	...	...	...	52,247	2,459	10,411	1,78,731
Total for 1908-1909 ...	...	...	16½	7	30	5 per cent. *ad valorem*.	...	...	...	...	60,287	3,577	10,875	1,73,889

1	16	17		18	19	20	21			22
	COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE—*continued.*			OPIUM AND ITS PREPARATIONS.			OTHER DRUGS.			
	Issues of Imperial Gallons—*contd.*	Rates of duty.			Prices per ser (2 lbs. of 40 tolas each).		Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolas each).			
District.	Equivalent of London proof of the total of columns 12, 13 and 14.	Strength.	Per Gallon.	Issues in sers (1 ser = 2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Wholesale, that is, price at which opium is sold from the Treasury.	Retail average price at which retail vendors sell.	Bháng.	Gánja.	Charas.	Remarks.
	Gals.		Rs. a. p.	S.	Rs.	Rs.	S.	S.	S.	
Karáchi	70,029	Kotri.		1,955			6,445	318	3,495	
Hyderabad	74,509	35° to 40°	2 10 0	3,352			34,392	284	5,058	
Lárkána	27,318	4° to 8°	5 0 0	1,093			29,267	11	1,999	
Sukkur	26,297	Uran.		1,630	25	33	36,188	54	2,609	
Thar and Párkar	7,911	25° to 28°	3 0 0	1,942½			3,987	24	1,115	
Upper Sind Frontier	8,824	12° U.P. to L.P.	5 0 0	292			4,333	3	860	
Total ...	2,14,878	.....	...	10,264½	...	.....	1,14,612	694	15,136	
Total for 1908-1909 ...	2,17,911	.....	...	10,285½	...	.....	1,09,352	615	13,372	

P. PHILLIPOWSKY,

Assistant Commissioner of Salt,
Excise and Opium in Sind.

IMPERIAL FORM No. 5.

Incidence of Consumption.

1	2	3	4	5	6	7
District.	Population.				Number of Persons per Retail Shop for sale of Liquors.	
	Hindus.	Musalmans.	Others.	Total.	Country Spirits, column 17 of Form 3.	Country Fermented Liquors, column 20 of Form 3.
Karáchi	93,085	344,514	8,914	446,513	7,568	223,256
Hyderabad... ...	236,798	726,547	1,665	965,010	12,062	...
Lárkána	97,687	557,651	745	656,083	11,929	656,083
Sukkur	143,299	379,189	857	523,345	13,084	...
Thar and Párkar ...	157,620	229,394	38,900	387,914	24,245	...
Upper Sind Frontier.	22,765	209,192	88	232,045	14,503	...
Total ...	751,254	2,446,487	13,169	3,210,910	12,071	1,070,303
Total for 1908-1909	751,254	2,446,487	13,169	3,210,910	11,468	802,728

1	8	9	10	11	12	13	14
District.	Number of Persons per Retail Shop for sale of Drugs.		Gross Excise Receipts per ten thousand of Total Population to nearest Rupee.			Net Excise Revenue from all sources per ten thousand of total population, see column 22 of Form 1.	Remarks.
	Opium and its preparations, column 21 of Form 3.	Other Drugs, column 23 of Form 3.	From Spirits and Fermented Liquors, total of columns 2, 3 and 8 of Form 1.	From Opium and its preparations, column 12 of Form 1.	From Drugs other than Opium, column 15 of Form 1.		
			Rs.	Rs.	Rs.	Rs.	
Karáchi	10,148	7,202	8,149	999	1,281	1,437	
Hyderabad... ...	11,092	8,178	4,236	754	1,350	1,878	
Lárkána	19,881	5,467	2,278	389	1,199	758	
Sukkur	11,630	5,751	2,532	632	2,424	894	
Thar and Párkar ...	7,917	11,315	1,162	1,093	426	284	
Upper Sind Frontier.	25,783	7,735	2,053	302	943	199	
Total ...	12,026	6,308	3,582	702	1,032	5,451	
Total for 1908-1909	12,163	6,247	3,588	658	1,262	5,275	

Karáchi, 6th September 1910.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

No. 311 of 1910.

From

Lieut. C. C. J. BARRETT,
Collector of A'bkári and Salt Revenue, Aden ;

To

The COMMISSIONER of A'BKA'RI,
Aden.

A'bkári Office, Aden, 7th June 1910.

Sir,

I have the honour to submit herewith the report on the administration of the A'bkári and Opium Department, Aden and Perim, for the official year ending 31st March 1910.

I have the honour to be,
Sir,
Your most obedient Servant,

C. C. J. BARRETT, Lieut.,
Collector of A'bkári, Aden.

No. A.-1677 of 1910.

Aden Residency, the 12th June 1910.

Submitted to Government in the Revenue Department, Bombay.

J. A. BELL,
Brigadier-General,
Political Resident, Aden.

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REPORT OF THE ADMINISTRATION OF THE A'BKA'RI DEPARTMENT IN ADEN AND PERIM FOR THE OFFICIAL YEAR 1909-10.

I.—The Constitution of the Department and System of Administration.

The constitution and the strength of the department as well as the system of administration have remained unaltered. The principal sources of revenue are detailed in paragraph 3 under "Receipts".

2. No separate Excise Establishment is maintained at Perim where the work of the A'bkári Department is carried out by the local Police under the Assistant Resident, Perim.

II.—Financial Result of the Year's Administration.

3. In the following table the realizations and the expenditure of the year under report are contrasted with those of the previous year :—

Receipts.

No.	Items.	Aden.		Perim.		Total.	
		1908-09.	1909-10.	1908-09.	1909-10.	1908-09.	1909-10.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Duty on imported foreign liquors ...	60,024	72,039	979	850	61,003	72,889
2	License fees for the sale of imported foreign liquors	6,800	6,336	100	100	6,400	6,436
3	Still-head duty on country liquor ...	21,737	23,992	...	...	21,737	23,992
4	License fees for the manufacture and sale of country liquor	400	400	...	...	400	400
5	License fees for the manufacture and sale of intoxicating drugs ...	2,025	3,300	...	...	2,025	3,300
6	Duty on intoxicating drug ...	860	...	...	...	860	...
7	Miscellaneous	1,141	1,660	...	...	1,141	1,660
	Total ...	92,487	1,07,727	1,079	950	93,566	1,08,677

The total ábkári revenue amounted to Rs. 1,08,677 against Rs. 93,566 in last year, showing an increase of Rs. 15,111. This appreciable increase in revenue is due chiefly to item 1, on account of fairly large consignments of foreign spirits and wines having been removed from bond by certain licensees at the close of the year under report.

Expenditure.

No.	Items.	Aden.	
		1908-09.	1909-10.
		Rs.	Rs.
1	Establishment	9,234	9,754
2	Contingencies	786	844
	Total ...	10,020	10,598

III.—Imported Foreign Liquors.

4. The details of the quantities of foreign liquors, wines and spirits passed for consumption in Aden and Perim respectively during the year 1909-10, along with those of the previous year, are given in the subjoined statement :—

No.	Items.	Aden.		Perim.		Total. Aden and Perim.		Aden.		Perim.	
		1908-09.	1909-10.	1908-09.	1909-10.	1908-09.	1909-10.	Increase.	Decrease.	Increase	Decrease.
		Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.
1	Ale, beer, cider and other fermented liquors ...	123,752	113,124	148	59	123,900	113,183	...	10,628	...	89
2	Rum	1,580	2,093	4	4	1,584	2,097	513	...	...	...
3	Spirits, *viz.*, brandy, whisky, gin and other sorts ...	6,281	8,239	182	154	6,463	8,393	1,958	...	...	28
4	Spirits used in arts and unfit for human consumption	293	206	...	...	293	206	...	87	...	...
5	Champagne and other sparkling wines ...	454	106	...	4	454	110	...	348	4	...
6	Wines, *viz.*, port, claret, sherry and other sorts ...	5,314	4,487	14	39	5,328	4,526	...	827	25	...
7	Liqueurs	126	137	4	4	130	141	11	...	...	...
8	Perfumery	123	124	...	...	123	124	1	...	...	...
	Total ...	137,923	128,516	352	264	138,275	128,780	2,483	11,890	29	117

5. Fourteen licenses were issued in Aden and one at Perim, for the sale of imported foreign liquors against the same number in last year. Two special licenses for the sale of foreign liquors and wines at the Regimental Canteens were issued during the year.

IV.—Country Liquor.

6. The quantity of country liquor manufactured in Aden during the year under report, together with that of the previous year, is given in the subjoined statement :—

Items.	1908-09.	1909-10.
In Aden.	Gallons.	Gallons.
Dates Liquor 50° U. P.	9,400	10,300
Dates Liquor 25° U. P.	.....	50
In Perim.		
Nil.		
Total ...	9,400	10,350

V.—Intoxicating Drugs.

7. The details of the consumption of intoxicating drugs, including opium, are given in the following table together with those of the previous year :—

District.	Gánja.		Májam.		Bháng.		Opium.	
	1908-09.	1909-10.	1908-09.	1909-10.	1908-09.	1909-10.	1908-09.	1909-10.
	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.
Aden and Shaik Othman ...	10 25 0	11 13 0	.....	.....	0 12 26	0 10 0	4 5 13	3 16 9
Perim				*Nil.*				

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OPIUM.

VI.—The Year's Transactions.

8. Ninety pounds of excise opium were sold during the year against 102 lbs. in 1908-09, and the opium revenue amounted to Rs. 2,575 as per details shown and contrasted with those of the previous year in the subjoined table :—

Items.	1908-09.	1909-10.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Sale of Opium	1,275	1,125	.....	150
License fees for the Opium Farm...	1,075	1,450	375	.....
Total ...	2,350	2,575	375	150

VII.—Incidence of Taxation.

9. The incidence of ábkári taxation per head of population (according to the Census returns of 1901) for the year under report and the previous year is noted in the statement given below :—

Place.	Population as per Census of 1901.	1908-09.		1909-10.	
		Realization.	Incidence of taxation per head.	Realization.	Incidence of taxation per head.
	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	42,738	92,487	2 2 7	1,07,727	2 8 4
Perim	1,236	1,079	0 14 0	950	0 12 4
Total ...	43,974	93,566	.....	1,08,677	.....

VIII.—Offences.

10. There were two offences against the Ábkári law. In one case the accused, husband and wife were convicted and imprisoned for "Illegal sale of country liquor." The other offence was under section 45 (*b*), *viz.*, breach of license condition by the Gánja Farmer, who was punished by a fine.

IX.—Staff.

11. Major C. F. Harold was in charge of the office of the Collector of A'bkári, Aden, from 1st April to 7th July 1909, and Lieutenant A. S. Meek, for the rest of the year. There were no changes in the subordinate establishment.

I have only recently taken charge of the office, so am unable to report on the manner in which the establishment performed their duties, but Lieutenant Meek gives Mr. Hubbard a very high character.

C. C. J. BARRETT, Lieut.,
Collector of A'bkári, Aden.

B 520—21

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